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**1999**

# ***Illinois Register***

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## **Rules of Governmental Agencies**

Volume 23, Issue 18 — April 30, 1999

Pages 5,204 – 5,299

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Index Department  
Administrative Code Div.  
111 East Monroe Street  
Springfield, IL 62756  
(217) 782-7017  
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published by  
**Jesse White**  
Secretary of State

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April 30, 1999    Volume 23, Issue 18

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**Editor's Note:** The Cumulative Index and Sections Affected Index will be printed on a quarterly basis. The printing schedule for the quarterly and annual indexes are as follows:

April 16, 1999 - Issue 16: Through	March 31, 1999
July 16, 1999 - Issue 29: Through	June 30, 1999
October 15, 1999 - Issue 42: Through	September 30, 1999
January 14, 2000 - Issue 3: Through	December 31, 1999 (Annual)

## INTRODUCTION

The *Illinois Register* is the official state document for publishing public notice of rulemaking activity initiated by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category. The Register also contains a Cumulative Index listing alphabetically by agency the Parts (sets of rules) on which rulemaking activity has occurred in the current Register volume year and a Sections Affected Index listing by Title each Section (including supplementary material) of a Part on which rulemaking activity has occurred in the current volume year. Both indices are action coded and are designed to aid the public in monitoring rules.

Rulemaking activity consists of proposed or adopted new rules; amendments to or repealers of existing rules; and rules promulgated by emergency or peremptory action. Executive Orders and Proclamations issued by the Governor; notices of public information required by State statute; and activities (meeting agendas, Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State agencies; is also published in the Register.

The Register is a weekly update to the *Illinois Administrative Code* (a compilation of the rules adopted by State agencies). The most recent edition of the Code along with the Register comprise the most current accounting of State agencies' rules.

The Illinois Register is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act [5 ILCS 100/1-1 et seq.].

## REGISTER PUBLICATION SCHEDULE 1999

Issue #	Copy Due by 4:30 p.m.	Publication Date	Issue #	Copy Due by 4:30 p.m.	Publication Date
Issue 1	December 21, 1998	January 4, 1999 *	Issue 28	June 28	July 9
Issue 2	December 28	January 8	Issue 29	July 6 ***	July 16
Issue 3	January 4, 1999	January 15	Issue 30	July 12	July 23
Issue 4	January 11	January 22	Issue 31	July 19	July 30
Issue 5	January 19	January 29	Issue 32	July 26	August 6
Issue 6	January 25	February 5	Issue 33	August 2	August 13
Issue 7	February 1	February 16	Issue 34	August 9	August 20
Issue 8	February 8	February 19 **	Issue 35	August 16	August 27
Issue 9	February 16 ***	February 26	Issue 36	August 23	September 3
Issue 10	February 22	March 5	Issue 37	August 30	September 10
Issue 11	March 1	March 12	Issue 38	September 7 ***	September 17
Issue 12	March 8	March 19	Issue 39	September 13	September 24
Issue 13	March 15	March 26	Issue 40	September 20	October 1
Issue 14	March 22	April 2	Issue 41	September 27	October 8
Issue 15	March 29	April 9	Issue 42	October 4	October 15
Issue 16	April 5	April 16	Issue 44	October 12 ***	October 22
Issue 17	April 12	April 23	Issue 43	October 18	October 29
Issue 18	April 19	April 30	Issue 44	October 25	November 5
Issue 19	April 26	May 7	Issue 45	November 1	November 12
Issue 20	May 3	May 14	Issue 46	November 8	November 19
Issue 21	May 10	May 21	Issue 47	November 15	November 29 *
Issue 22	May 17	May 28	Issue 48	November 22	December 3
Issue 23	May 24	June 4	Issue 49	November 29	December 10
Issue 24	June 1 ***	June 11	Issue 50	December 6	December 17
Issue 25	June 7	June 18	Issue 51	December 13	December 24
Issue 26	June 14	June 25	Issue 52	December 20	December 31
Issue 27	June 21	July 2	Issue 1	December 27	January 7, 2000

\* Monday following a state holiday.

\*\* Tuesday following a state holiday.

\*\*\* Since the state holiday is a Monday, the deadline is Noon on Tuesday.



## ATTORNEY GENERAL

## NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Attorney General's Procurement

2) Code Citation: 44 Ill. Adm. Code 1300

3) Section Number:  
1300.2010  
Amendment  
1300.2020

4) Statutory Authority: Section 1-30 of the Illinois Procurement Code [30 ILCS 500/1-30] (see Public Act 90-572).

5) Complete Description of the Subjects and Issues Involved: Section 1-30 of the Illinois Procurement Code requires that constitutional officers procure their needs in a manner substantially in accordance with the requirements of the Code, and that such officers promulgate rules to govern procurement that are no less restrictive than the requirements of the Code. This rulemaking changes from \$10,000 to \$25,000 the amount below which competitive procurement procedures need not be used. The amendment will conform to a similar proposed change in DCMS rules.

6) Will this proposed rule replace an emergency rule currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Does this proposed amendment contain incorporations by reference? No

9) Are there any other proposed amendments pending on this Part? No

10) Statement of Statewide Policy Objectives: This rule neither creates nor modifies a State mandate within the meaning of Section 3(b) of the State Mandates Act [30 ILCS 805/3(b)].

11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Comments on this proposed rulemaking may be submitted in writing for a period of 45 days following publication of this notice. Comments should be submitted to:

Shawn W. Denney  
Senior Counsel to the Attorney General  
Office of the Attorney General  
500 South Second Street  
Springfield, Illinois 62706  
(217) 782-9002

12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not-for-profit corporations affected: Small businesses and not-for-profit

## ATTORNEY GENERAL

## NOTICE OF PROPOSED AMENDMENTS

corporations that will be affected are those that seek to provide goods and services, including equipment and supplies, other than professional and artistic services, to the Office of the Attorney General.

B) Reporting, bookkeeping or other procedures required for compliance: Each contractor and subcontractor is required to maintain books and records relating to performance of the contract or subcontract and necessary to support amounts charged to the State for a period of 3 years from the later of the date of final payment under the contract or subcontract or completion of the contract or subcontract.

C) Types of professional skills necessary for compliance: None

13) Regulatory Agenda in which this rulemaking was summarized: January 1999

The full text of the Proposed Amendment begins on the next page:

## ATTORNEY GENERAL

## NOTICE OF PROPOSED AMENDMENTS

## TITLE 44: GOVERNMENT CONTRACTS, PROCUREMENTS AND PROPERTY MANAGEMENT

## SUBTITLE B: SUPPLEMENTAL PROCUREMENT RULES

## CHAPTER XX: ATTORNEY GENERAL

## PART 1300

## ATTORNEY GENERAL'S PROCUREMENT

## SUBPART A: GENERAL

Section  
 1300.01 Title  
 1300.05 Policy  
 1300.08 Illinois Procurement Code  
 1300.10 Applications of Terms Used in This Part  
 1300.15 Definitions of Terms Used in This Part  
 1300.25 Property Rights  
 1300.30 Contracts Necessary to Prepare for Anticipated Litigation

## SUBPART B: PROCUREMENT RULES

Section  
 1300.525 Procurement by DCMS Rules

## SUBPART C: PROCUREMENT AUTHORITY

Section  
 1300.1002 Conduct of Procurements  
 1300.1010 Construction

## SUBPART D: PUBLICIZING PROCUREMENT ACTIONS

Section  
 1300.1510 Publicizing Procurement Actions  
 1300.1560 Supplemental Notice  
 1300.1570 Error in Notice  
 1300.1580 Direct Solicitation

## SUBPART E: SOURCE SELECTION AND CONTRACT FORMATION - GENERAL

Section  
 1300.2005 General Provisions  
 1300.2010 Competitive Sealed Bidding  
 1300.2012 Multi-Step Sealed Bidding  
 1300.2015 Competitive Sealed Proposals  
 1300.2020 Small Purchases  
 1300.2025 Sole Source Procurement  
 1300.2030 Emergency Procurements

## ATTORNEY GENERAL

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1300.2035 Competitive Selection Procedures  
 1300.2036 Other Methods of Source Selection  
 1300.2037 Tie Bids and Proposals  
 1300.2038 Mistakes  
 1300.2040 Cancellation of Solicitations; Rejection of Bids or Proposals

## SUBPART F: SUPPLIERS, PREQUALIFICATION AND RESPONSIBILITY

Section  
 1300.2043 Suppliers  
 1300.2044 Vendor List/Required Use  
 1300.2045 Prequalification  
 1300.2046 Responsibility

## SUBPART G: BID, PROPOSAL AND PERFORMANCE SECURITY

Section  
 1300.2047 Security Requirements

## SUBPART H: SPECIFICATIONS AND SAMPLES

Section  
 1300.2050 Specifications and Samples

## SUBPART I: CONTRACT TYPE

Section  
 1300.2055 Types of Contracts

## SUBPART J: DURATION OF CONTRACTS

Section  
 1300.2060 Duration of Contracts - General

## SUBPART K: CONTRACT MATTERS

Section  
 1300.2560 Prevailing Wage

## SUBPART L: CONTRACT PRICING

Section  
 1300.2800 All Costs Included

## SUBPART N: REAL PROPERTY LEASES AND CAPITAL IMPROVEMENT LEASES

Section  
 1300.4005 Real Property Leases and Capital Improvement Leases

## ATTORNEY GENERAL

## NOTICE OF PROPOSED AMENDMENTS

## 1300.4010 Renewal

## SUBPART O: PREFERENCES

## Section

1300.4505 Procurement Preferences  
 1300.4510 Resident Bidder Preference  
 1300.4530 Correctional Industries  
 1300.4535 Sheltered Workshops for the Disabled  
 1300.4540 Gas Mileage  
 1300.4545 Small Business

## SUBPART P: ETHICS

## Section

1300.5013 Conflicts of Interest  
 1300.5015 Negotiations for Future Employment  
 1300.5020 Exemptions  
 1300.5030 Revolving Door  
 1300.5035 Disclosure of Financial Interests and Potential Conflicts of Interest

## SUBPART Q: CONCESSIONS

## Section

1300.5310 Concessions

## SUBPART R: COMPLAINTS, PROTESTS AND REMEDIES

## Section

1300.5510 Complaints Against Vendors  
 1300.5520 Suspension  
 1300.5530 Settlement and Resolution of Contract and Breach of Contract  
 1300.5540 Violation of Law or Rule  
 1300.5550 Protests

## SUBPART S: SUPPLY MANAGEMENT AND DISPOSITIONS

## Section

1300.6010 Supply Management and Dispositions

## SUBPART T: GOVERNMENTAL JOINT PURCHASING

## Section

1300.6500 General  
 1300.6510 OAG Use of Other Contracts  
 1300.6520 No Agency Relationship

## ATTORNEY GENERAL

## NOTICE OF PROPOSED AMENDMENTS

## SUBPART U: MISCELLANEOUS PROVISIONS OF GENERAL APPLICABILITY

## Section

1300.7000 Sovereignty  
 1300.7010 Government Furnished Property  
 1300.7015 Inspections  
 1300.7020 Records and Audits  
 1300.7025 Written Determinations  
 1300.7030 No Waiver of Sovereign Immunity

AUTHORITY: Implementing and authorized by Section 1-30 of the Illinois Procurement Code [30 ILCS 525/1-30].

SOURCE: Adopted by emergency rule at 22 Ill. Reg. 12013, effective July 1, 1998, for a maximum of 150 days; adopted at 22 Ill. Reg. 15192, effective August 15, 1998; amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART E: SOURCE SELECTION AND CONTRACT FORMATION-GENERAL

## Section 1300.2010 Competitive Sealed Bidding

## a) Application

Competitive sealed bidding is the required method of source selection except as allowed by the Code and this Part. The provisions of this Section apply to every procurement required to be conducted by competitive sealed bidding.

## b) The Invitation for Bids

1) Use. The Invitation for Bids is used to initiate a competitive sealed bid procurement.

2) Content. The Invitation for Bids shall include, at a minimum, the following:

- A) instructions and information to bidders concerning the bid submission requirements, including the time and date set for receipt of bids, the address of the office to which bids are to be delivered, the maximum time for bid acceptance by the State, and any other special information such as the time and place of any pre-bid conference;
  - B) the purchase description, evaluation factors, delivery or performance schedule, and such inspection and acceptance requirements as are not included in the purchase description; and
  - C) the contract terms and conditions, including warranty and bonding or other security requirements, as applicable.
- 3) Incorporation by Reference. The Invitation for Bids may incorporate documents by reference provided that the Invitation for Bids specifies where such documents can be obtained.

## c) Bidding Time



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## NOTICE OF PROPOSED AMENDMENTS

Bidding time is the period of time between the date of notice or distribution of the invitation for bids and the time and date set for receipt of bids. In each case, bidding time will be set to provide bidders a reasonable time to prepare their bids. A minimum of 14 days shall be provided unless a shorter time is allowed in this Part.

## d) Bidder Submissions

1) Bid Form. The Invitation for Bids shall provide a form that shall include space in which the bid price shall be inserted and that the bidder shall sign and submit along with all other necessary submissions.

## 2) Bid Samples and Descriptive Literature

A) Bid samples or descriptive literature may be required when it is necessary to evaluate required characteristics of the items bid.

B) Unsolicited bid samples or descriptive literature are submitted at the bidder's risk, may not be examined or tested, will not be deemed to vary any of the provisions of the Invitation for Bids, and may not be utilized by the vendor to contest a decision or understanding with the State.

## e) Public Notice

1) Publication. Every procurement for goods and services in excess of \$25,000 \$0-999 that must be procured using an Invitation for Bids shall be publicized in the Illinois Procurement Bulletin.

2) Publication in the Bulletin may be supplemented by publication elsewhere at the discretion of the SFO. Examples include publication in:

- A) the Official State Newspaper;
- B) a newspaper of general circulation;
- C) a newspaper of local circulation in the area pertinent to the procurement; or
- D) industry media.

3) Public Availability. A copy of the Invitation for Bids shall be made available for public inspection.

4) Distribution. Invitations for Bids or Notices of Availability of Invitations for Bids may be mailed or otherwise furnished to a sufficient number of bidders for the purpose of securing competition. Notices of Availability shall indicate where Invitations for Bids may be obtained; generally describe the supply or service desired; and indicate the due date for bids; and may contain other appropriate information such as pre-bid conference data. Where appropriate, the CPO or SFO may require payment of a fee or a deposit for the supplying of the Invitation for Bids.

## f) Pre-Bid Conferences

Pre-bid conferences may be conducted to enhance understanding of the procurement requirements. They shall be announced to all prospective bidders known to have received an invitation for bids. The conference

ATTORNEY GENERAL

## NOTICE OF PROPOSED AMENDMENTS

may be designated as attendance mandatory or attendance optional. The conference should be held long enough after the invitation for bids has been issued to allow bidders to become familiar with it, but sufficiently before bid opening to allow consideration of the conference results in preparation of bids. Nothing stated in the pre-bid conference shall change the invitation for bids unless a change is made by written amendment to the invitation for bids. Minutes of the conference shall be supplied to all those prospective bidders known to have received an invitation for bids. If the conference is mandatory, the minutes shall be supplied to attendees only.

## g) Amendments to Invitations for Bids

1) Form. Amendments to invitations for bids shall be identified as such and shall require that the bidder acknowledge receipt of all amendments issued. The amendment shall reference the portions of the invitation for bids it amends.

2) Distribution. Amendments shall be sent to all prospective bidders known to have received an invitation for bids.

3) Timeliness. Amendments shall be distributed within a reasonable time to allow prospective bidders to consider them in preparing their bids. If the time and date set for receipt of bids will not permit such preparation, the amendment shall extend the response time. If necessary, the response time may be extended by fax or telephone and confirmed in the amendment.

## h) Pre-Opening Modification or Withdrawal of Bids

1) Procedure. Bids may be modified or withdrawn by written notice received in the office designated in the invitation for bids prior to the time and date set for bid opening. A fax modification or withdrawal, or withdrawal received by telephone prior to the time and date set for bid opening, will be effective if followed in writing.

2) Disposition of Bid Security. If a bid is withdrawn in accordance with this Section, the bid security, if any, shall be returned to the bidder.

3) Records. All documents relating to the modification or withdrawal of bids shall be made a part of the appropriate procurement file.

## i) Receipt, Opening and Recording of Bids

1) Receipt. Upon its receipt, each bid and modification shall be time-stamped but not opened and shall be stored in a secure place until the time and date set for bid opening. If a bid is opened in error, the file shall so state.

## 2) Opening and Recording

A) Bids and modifications shall be opened publicly, in the presence of one or more witnesses, at the time, date, and place designated in the invitation for bids. The name of each bidder, the bid price, and such other information as is deemed appropriate by the CPO or SFO, shall be recorded and

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## NOTICE OF PROPOSED AMENDMENTS

the name of each bidder read aloud or otherwise made available. The names of required witnesses shall also be recorded at the opening.

- B) The winning bid shall be available for public inspection after award, along with the record of the other bids.
- 3) Confidentiality Data. The CPO or SPO shall examine the bids to determine the validity of any requests for nondisclosure of trade secrets and other proprietary data identified in writing. If the parties do not agree as to the disclosure of data or other information, the bid shall be rejected as nonresponsive.

## j) Bid Evaluation and Award

- 1) General. The contract is to be awarded to the lowest responsible and responsive bidder whose bid meets the requirements and criteria set forth in the Invitation for Bids, except as permitted in this Section. The Invitation for Bids shall set forth the requirements and criteria that will be used to determine the lowest responsive bidder. No bid shall be evaluated for any requirements or criteria that are not disclosed in the Invitation for Bids.

- 2) Responsibility. Responsibility of prospective contractors is covered by Section 1300.2046 (Responsibility) of this Part.

- 3) Responsiveness. Section 13-85 of the Illinois Procurement Code defines *responsive bidder* as *a person who has submitted a bid that conforms in all material respects to the Invitation for Bids*.

- A) Product or Service Acceptability. The Invitation for Bids shall set forth any evaluation criteria to be used in determining product or service acceptability. It may require the submission of bid samples, descriptive literature, technical data, references, licenses, or other information or material. It may also provide for accomplishing any of the following prior to award:

- i) inspection or testing of a product or service prior to award for such characteristics as quality or workmanship;
  - ii) examination of such elements as appearance, finish, taste, or feel; or
  - iii) other examinations to determine whether it conforms with any other purchase description requirements.
- B) The acceptability evaluation is not conducted for the purpose of determining whether one bidder's product or service capability is superior to another, but only to determine that a bidder's offering is acceptable as set forth in the Invitation for Bids. Any bidder's offering which does not meet the acceptability requirements shall be rejected.

- 4) Determination of Lowest Bidder. Following determination of product or service acceptability as set forth in this subsection

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## NOTICE OF PROPOSED AMENDMENTS

(j), bids will be evaluated to determine which bidder offers the lowest cost to the OAG in accordance with the evaluation criteria set forth in the Invitation for Bids. Only objectively measurable criteria that are set forth in the Invitation for Bids shall be applied in determining the lowest bidder. Examples of such criteria include, but are not limited to, transportation cost and ownership or life-cycle cost formulas. While evaluation factors need not be precise predictors of actual future costs, they should be, to the extent possible, reasonable estimates based upon information the OAG has available concerning future use and shall provide for equitable treatment of all bids. Pricing for optional goods or services or for renewal terms may be considered particularly when the pricing for such items or terms is unbalanced when compared to other pricing in the bid.

- 5) Price Negotiation. This Section permits negotiations with the low bidder to obtain a lower price for the item bid.

- k) Documentation of Award  
Following award, a record showing the successful bidder shall be made a part of the procurement file.

- l) Award to Other Than Low Bidder.

The CPO or SPO may award to other than the lowest responsible and responsive bidder upon a written determination that award to another bidder is in the State's best interest. Factors used to determine the State's best interest include but are not limited to the quality of goods or services, responsibility of the bidder pursuant to Section 1300.2046 of this Part, any proposed conditions or options and preferences set forth at Subpart 0 of this Part. The name of the bidder selected, pricing, and the reasons for selecting this bidder instead of the low bidder must be published in the Bulletin.

- m) Publicizing Award  
The successful bidder shall be notified of award and such notification may be in the form of a letter, purchase order or other clear communication. In procurements over the small purchase limit set in Section 1300.2020 of this Part, notice of award shall be published in the Bulletin.

(Source: Amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## Section 1300.2020 Small Purchases

- a) Application

Procurements of less than \$25,000 \$19,999 for supplies or services, and less than \$20,000 for professional and artistic services contracts that are for a nonrenewable term of less than one year, may be made without notice, competition or use of any prescribed method of source selection.

- b) In determining whether a contract is under the limit, the value of the

## ATTORNEY GENERAL

## NOTICE OF PROPOSED AMENDMENTS

contract for the full term and any optional renewals shall be utilized. The stated value of the goods or services, plus any optional goods and services, shall be utilized. Where the term is calculated month-to-month or in a similar fashion, the amount shall be calculated for a twelve month period.

- c) Procurement requirements shall not be artificially divided to avoid using the other source selection methods set forth in Section 20-5 (Methods of Source Selection) of the Illinois Procurement Code or this Part.
- d) If, after signing the contract, the actual need is determined to be greater than the small purchase amount identified in subsection (a) above ~~\$10,000 or more~~, and the agency determines that procurement is not appropriate, the procedures for sole source or emergency procurement, whichever is applicable, must be complied with to obtain the additional supplies or services.

(Source: Amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

## NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Pay Plan
- 2) Code Citation: 80 Ill. Adm. Code 310
- 3) Section Numbers: Proposed Action:  
310.470 Amended
- 4) Statutory Authority: Authorized by Sections 8 and 8a of the Personnel Code [20 ILCS 415/8 and 8a].
- 5) A Complete Description of the Subjects and Issues Involved: In Section 310.470, Adjustment, the salary adjustment is being modified to state that an adjustment of over 3%, unless that results in \$1/5 per month or less, will create a new creditable service date and will require approval of the Governor's Office.
- 6) Will this proposed rule replace an emergency rule currently in effect? No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Do these proposed amendments contain any incorporations by reference? No
- 9) Are there any proposed amendments pending to this Part? Yes
- | <u>Section Numbers</u> | <u>Proposed Action</u> | <u>Ill. Reg. Citation</u> |
|------------------------|------------------------|---------------------------|
| 310.Appendix A, Tables | Amended                | 22 Ill. Reg. 20431        |
- 10) Statement of Statewide Objectives: These amendments to the Pay Plan pertain only to State employees subject to the Personnel Code and do not set out any guidelines that are to be followed by local or other jurisdictional bodies within the State.
- 11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking:

Mr. Michael Murphy  
Department of Central Management Services  
Division of Technical Services  
504 William G. Stratton Building  
Springfield, Illinois 62706  
Telephone: (217) 782-5601

- 12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: None. The Department of Central Management Services' Pay Plan extends only to Personnel Code employees under the



## DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

## NOTICE OF PROPOSED AMENDMENT

jurisdiction of the Governor.

B) Reporting, bookkeeping or other procedures required for compliance:  
None

C) Types of professional skills necessary for compliance: None

13) Regulatory Agenda on which this rulemaking was summarized: January 1999

The full text of the proposed amendments begins on the next page.

## DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

## NOTICE OF PROPOSED AMENDMENT

TITLE 80: PUBLIC OFFICIALS AND EMPLOYEES  
SUBTITLE B: PERSONNEL RULES, PAY PLANS, AND  
POSITION CLASSIFICATIONS

## CHAPTER I: DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

PART 310  
PAY PLAN

## SUBPART A: NARRATIVE

Section	
310.20	Policy and Responsibilities
310.30	Jurisdiction
310.40	Pay Schedules
310.50	Definitions
310.60	Conversion of Base Salary to Pay Period Units
310.70	Conversion of Base Salary to Daily or Hourly Equivalents
310.80	Increases in Pay
310.90	Decreases in Pay
310.100	Other Pay Provisions
310.110	Implementation of Pay Plan Changes for Fiscal Year 1999
310.120	Interpretation and Application of Pay Plan
310.130	Effective Date
310.140	Reinstitution of Within Grade Salary Increases
310.150	Fiscal Year 1985 Pay Changes in Schedule of Salary Grades, Effective July 1, 1984 (Repealed)

## SUBPART B: SCHEDULE OF RATES

Section	
310.205	Introduction
310.210	Prevailing Rate
310.220	Negotiated Rate
310.230	Part-Time Daily or Hourly Special Services Rate
310.240	Hourly Rate
310.250	Member, Patient and Inmate Rate
310.260	Trainee Rate
310.270	Legislated and Contracted Rate
310.280	Designated Rate
310.290	Out-of-State or Foreign Service Rate
310.300	Educator Schedule for RC-063 and HR-010
310.310	Physician Specialist Rate
310.320	Annual Compensation Ranges for Executive Director and Assistant Executive Director, State Board of Elections
310.330	Excluded Classes Rate (Repealed)

## SUBPART C: MERIT COMPENSATION SYSTEM



## DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

## NOTICE OF PROPOSED AMENDMENT

Reg. 648, effective December 22, 1986; peremptory amendment at 11 Ill. Reg. 3363, effective February 3, 1987; peremptory amendment at 11 Ill. Reg. 4386, effective February 27, 1987; peremptory amendment at 11 Ill. Reg. 6291, effective March 23, 1987; amended at 11 Ill. Reg. 5901, effective March 24, 1987; emergency amendment at 11 Ill. Reg. 8787, effective April 15, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 11830, effective July 1, 1987, for a maximum of 150 days; peremptory amendment at 11 Ill. Reg. 13675, effective July 29, 1987; amended at 11 Ill. Reg. 14984, effective August 27, 1987; peremptory amendment at 11 Ill. Reg. 15273, effective September 1, 1987; peremptory amendment 11 Ill. Reg. 17919, effective October 19, 1987; peremptory amendment at 11 Ill. Reg. 19812, effective November 19, 1987; emergency amendment at 11 Ill. Reg. 20664, effective December 4, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 20778, effective December 11, 1987; peremptory amendment at 12 Ill. Reg. 3811, effective January 27, 1988; peremptory amendment at 12 Ill. Reg. 5459, effective March 3, 1988; amended at 12 Ill. Reg. 6073, effective March 21, 1988; peremptory amendment at 12 Ill. Reg. 7783, effective April 14, 1988; emergency amendment at 12 Ill. Reg. 7734, effective April 15, 1988, for a maximum of 150 days; peremptory amendment at 12 Ill. Reg. 8135, effective April 22, 1988; peremptory amendment at 12 Ill. Reg. 9745, effective May 23, 1988; emergency amendment at 12 Ill. Reg. 11778, effective July 1, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 12895, effective July 18, 1988, for a maximum of 150 days; peremptory amendment at 12 Ill. Reg. 13306, effective July 27, 1988; corrected at 12 Ill. Reg. 13359; amended at 12 Ill. Reg. 14630, effective September 6, 1988; amended at 12 Ill. Reg. 20449, effective November 28, 1988; peremptory amendment at 12 Ill. Reg. 20584, effective November 28, 1988; peremptory amendment at 13 Ill. Reg. 8080, effective May 10, 1989; amended at 13 Ill. Reg. 8849, effective May 30, 1989; peremptory amendment at 13 Ill. Reg. 8970, effective May 26, 1989; emergency amendment at 13 Ill. Reg. 10967, effective June 20, 1989, for a maximum of 150 days; emergency amendment expired on November 17, 1989; amended at 13 Ill. Reg. 11451, effective June 28, 1989; emergency amendment at 13 Ill. Reg. 11854, effective July 1, 1989, for a maximum of 150 days; corrected at 13 Ill. Reg. 12647; peremptory amendment at 13 Ill. Reg. 12887, effective July 24, 1989; amended at 13 Ill. Reg. 16950, effective October 20, 1989; amended at 13 Ill. Reg. 19221, effective December 12, 1989; amended at 14 Ill. Reg. 615, effective January 2, 1990; peremptory amendment at 14 Ill. Reg. 1627, effective January 11, 1990; amended at 14 Ill. Reg. 4455, effective March 12, 1990; peremptory amendment at 14 Ill. Reg. 7652, effective May 7, 1990; amended at 14 Ill. Reg. 10002, effective June 11, 1990; emergency amendment at 14 Ill. Reg. 11330, effective June 29, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 14361, effective August 24, 1990; emergency amendment at 14 Ill. Reg. 15570, effective September 11, 1990, for a maximum of 150 days; emergency amendment expired on February 8, 1991; corrected at 14 Ill. Reg. 16092; peremptory amendment at 14 Ill. Reg. 17098, effective September 25, 1990; amended at 14 Ill. Reg. 17189, effective October 2, 1990; amended at 14 Ill. Reg. 18719, effective November 13, 1990; peremptory amendment at 14 Ill. Reg. 18854, effective November 13, 1990; peremptory amendment at 15 Ill. Reg. 663,

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effective January 7, 1991; amended at 15 Ill. Reg. 3236, effective February 14, 1991; amended at 15 Ill. Reg. 4401, effective March 11, 1991; peremptory amendment at 15 Ill. Reg. 5300, effective March 20, 1991; peremptory amendment at 15 Ill. Reg. 5465, effective April 2, 1991; emergency amendment at 15 Ill. Reg. 10485, effective July 1, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 11080, effective July 19, 1991; amended at 15 Ill. Reg. 13080, effective August 21, 1991; amended at 15 Ill. Reg. 14210, effective September 23, 1991; emergency amendment at 16 Ill. Reg. 711, effective December 26, 1991, for a maximum of 150 days; amended at 16 Ill. Reg. 3450, effective February 20, 1992; peremptory amendment at 16 Ill. Reg. 5068, effective March 11, 1992; peremptory amendment at 16 Ill. Reg. 7056, effective April 20, 1992; emergency amendment at 16 Ill. Reg. 8239, effective May 26, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 8382, effective May 26, 1992; emergency amendment at 16 Ill. Reg. 13950, effective August 19, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 14452, effective September 4, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 238, effective December 23, 1992; peremptory amendment at 17 Ill. Reg. 498, effective December 18, 1992; amended at 17 Ill. Reg. 590, effective January 4, 1993; amended at 17 Ill. Reg. 1819, effective February 2, 1993; amended at 17 Ill. Reg. 6441, effective April 8, 1993; emergency amendment at 17 Ill. Reg. 12900, effective July 22, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 13789, effective August 9, 1993, for a maximum of 150 days; emergency amendment at 17 Ill. Reg. 14666, effective August 26, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 19103, effective October 25, 1993; emergency amendment at 17 Ill. Reg. 21858, effective December 1, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 22514, effective December 15, 1993; amended at 18 Ill. Reg. 227, effective December 17, 1993; amended at 18 Ill. Reg. 1107, effective January 18, 1994; amended at 18 Ill. Reg. 5146, effective March 21, 1994; peremptory amendment at 18 Ill. Reg. 9562, effective June 13, 1994; emergency amendment at 18 Ill. Reg. 11299, effective July 1, 1994, for a maximum of 150 days; peremptory amendment at 18 Ill. Reg. 13476, effective August 17, 1994; emergency amendment at 18 Ill. Reg. 14417, effective September 9, 1994, for a maximum of 150 days; amended at 18 Ill. Reg. 16545, effective October 31, 1994; peremptory amendment at 18 Ill. Reg. 16708, effective October 28, 1994; amended at 18 Ill. Reg. 17191, effective November 21, 1994; amended at 19 Ill. Reg. 1024, effective February 17, 1995; peremptory amendment at 19 Ill. Reg. 3073, effective February 17, 1995; amended at 19 Ill. Reg. 3456, effective March 7, 1995; peremptory amendment at 19 Ill. Reg. 5145, effective March 14, 1995; amended at 19 Ill. Reg. 6452, effective May 2, 1995; peremptory amendment at 19 Ill. Reg. 6688, effective May 11, 1995; amended at 19 Ill. Reg. 7841, effective June 1, 1995; amended at 19 Ill. Reg. 8156, effective June 12, 1995; amended at 19 Ill. Reg. 9096, effective June 27, 1995; emergency amendment at 19 Ill. Reg. 11954, effective August 1, 1995, for a maximum of 150 days; peremptory amendment at 19 Ill. Reg. 13979, effective September 19, 1995; peremptory amendment at 19 Ill. Reg. 15103, effective October 12, 1995; amended at 19 Ill. Reg. 16160, effective November 28, 1995; amended at 20 Ill. Reg. 308, effective December



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22, 1995; emergency amendment at 20 Ill. Reg. 4060, effective February 27, 1996, for a maximum of 150 days; peremptory amendment at 20 Ill. Reg. 6334, effective April 22, 1996; peremptory amendment at 20 Ill. Reg. 7434, effective May 14, 1996; amended at 20 Ill. Reg. 8301, effective June 11, 1996; amended at 20 Ill. Reg. 8657, effective June 20, 1996; amended at 20 Ill. Reg. 9006, effective June 26, 1996; amended at 20 Ill. Reg. 9925, effective July 10, 1996; emergency amendment at 20 Ill. Reg. 10213, effective July 15, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 10841, effective August 5, 1996; peremptory amendment at 20 Ill. Reg. 13408, effective September 24, 1996; amended at 20 Ill. Reg. 15018, effective November 7, 1996; peremptory amendment at 20 Ill. Reg. 15092, effective November 7, 1996; emergency amendment at 21 Ill. Reg. 1023, effective January 6, 1997, for a maximum of 150 days; amended at 21 Ill. Reg. 1629, effective January 22, 1997; amended at 21 Ill. Reg. 5144, effective April 15, 1997; amended at 21 Ill. Reg. 6444, effective May 15, 1997; amended at 21 Ill. Reg. 7118, effective June 3, 1997; emergency amendment at 21 Ill. Reg. 10061, effective July 21, 1997, for a maximum of 150 days; emergency amendment at 21 Ill. Reg. 12859, effective September 8, 1997, for a maximum of 150 days; peremptory amendment at 21 Ill. Reg. 14267, effective October 14, 1997; peremptory amendment at 21 Ill. Reg. 14589, effective October 15, 1997; peremptory amendment at 21 Ill. Reg. 15030, effective November 10, 1997; amended at 21 Ill. Reg. 16344, effective December 4, 1997; peremptory amendment at 21 Ill. Reg. 16465, effective December 9, 1997; peremptory amendment at 21 Ill. Reg. 17167, effective December 9, 1997; peremptory amendment at 22 Ill. Reg. 1593, effective December 22, 1997; amended at 22 Ill. Reg. 2580, effective January 14, 1998; peremptory amendment at 22 Ill. Reg. 4326, effective February 13, 1998; peremptory amendment at 22 Ill. Reg. 5108, effective February 26, 1998; peremptory amendment at 22 Ill. Reg. 5749, effective March 3, 1998; amended at 22 Ill. Reg. 6204, effective March 12, 1998; peremptory amendment at 22 Ill. Reg. 7053, effective April 1, 1998; peremptory amendment at 22 Ill. Reg. 7320, effective April 10, 1998; peremptory amendment at 22 Ill. Reg. 7692, effective April 20, 1998; emergency amendment at 22 Ill. Reg. 12607, effective July 2, 1998, for a maximum of 150 days; peremptory amendment at 22 Ill. Reg. 15489, effective August 7, 1998; amended at 22 Ill. Reg. 16158, effective September 30, 1998; peremptory amendment at 22 Ill. Reg. 19105, effective September 30, 1998; peremptory amendment at 22 Ill. Reg. 19943, effective October 27, 1998; peremptory amendment at 22 Ill. Reg. 20406, effective November 5, 1998; amended at 22 Ill. Reg. 20581, effective November 16, 1998; amended at 23 Ill. Reg. 864, effective January 1, 1999; peremptory amendment at 23 Ill. Reg. 730, effective December 29, 1998; amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART C: MERIT COMPENSATION SYSTEM

## Section 310.470 Adjustment

An employee may receive an upward adjustment in base salary for the purpose of correcting a previous error or oversight or, when the best interests of the agency and the State of Illinois will be served. Such adjustments must have

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the prior approval of the Director of Central Management Services. In determining the appropriateness of a request for a salary adjustment by an employing agency, the Director of Central Management Services will consider whether the need for the adjustment is substantial, whether the action is consistent with the treatment of other similar situations, and whether the action is equitable in view of the particular circumstances prompting the request.

A salary adjustment of over ~~greater than~~ either 3% (unless that results in \$175 per month or less) or \$150.00 will create a new creditable service date and require approval of the Governor's Office.

(Source: Amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.)

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- 1) Heading of the Part: Retailers' Occupation Tax
- 2) Code Citation: 86 Ill. Adm. Code 130
- 3) Section Numbers: Proposed Action:  
130.605 Amendment
- 4) Statutory Authority: 35 ILCS 120/2-5(17)
- 5) A Complete Description of the Subjects and Issues Involved: P.A. 90-552 amended the Retailers' Occupation Tax Act at 35 ILCS 120/2-5(17) to provide that gross receipts from the sale of tangible personal property to a common carrier by rail OR MOTOR that receives the property in Illinois and then transports it out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper, to a destination outside Illinois, for use outside Illinois, are exempt from tax.
- 6) Will this proposed rule replace an emergency rule currently in effect: No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this proposed amendment contain incorporations by reference? No
- 9) Are there any other proposed amendments pending on this Part: Yes

<u>Section Numbers</u>	<u>Proposed Action</u>	<u>Illinois Register Citation</u>
130.351	New Section	8/28/98, 22 Ill. Reg. 15533

- 10) Statement of Statewide Policy Objectives: This rulemaking does not create a State Mandate, nor does it modify any existing State Mandates.

- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rule may submit them in writing by no later than 45 days after publication of this notice to:

Martha P. Mote  
Associate Counsel  
Illinois Department of Revenue  
Legal Services Office  
101 West Jefferson  
Springfield, Illinois 62794  
Phone: (217) 782-6996

- 12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit

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Corporations affected: Motor carriers; home rule municipalities, non-home rule municipalities, home rule counties, water commissions, the Regional Transportation Authority and the Metro East Mass Transit District that impose local Retailers' Occupation Taxes.

- B) Reporting, bookkeeping or other procedures required for compliance: Taxpayers must retain documentation in the form of a standard uniform bill of lading showing the seller of the property as the shipper or consignor of the property to a destination outside Illinois, for use outside.

- C) Types of professional skills necessary for compliance: None.

- 13) Regulatory Agenda in which these rules were summarized: January 1999

The full text of the Proposed Amendment(s) begins on the next page:

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TITLE 96: REVENUE  
CHAPTER 1: DEPARTMENT OF REVENUE

## PART 130

## RETAILERS' OCCUPATION TAX

## SUBPART A: NATURE OF TAX

Section  
130.101 Character and Rate of Tax  
130.105 Responsibility of Trustees, Receivers, Executors or Administrators  
130.110 Occasional Sales  
130.111 Sale of Used Motor Vehicles by Leasing or Rental Business  
130.115 Habitual Sales  
130.120 Nontaxable Transactions

## SUBPART B: SALE AT RETAIL

Section  
130.201 The Test of a Sale at Retail  
130.205 Sales for Transfer Incident to Service  
130.210 Sales of Tangible Personal Property to Purchasers for Resale  
130.215 Further Illustrations  
130.220 Sales to Lessors of Tangible Personal Property

## SUBPART C: CERTAIN STATUTORY EXEMPTIONS

Section  
130.301 Farm Machinery and Equipment  
130.310 Food, Drugs, Medicines and Medical Appliances  
130.315 Fuel Sold for Use in Vessels on Rivers Bordering Illinois  
130.320 Gasohol  
130.321 Fuel Used by Air Common Carriers in International Flights  
130.325 Graphic Arts Machinery and Equipment  
130.330 Manufacturing Machinery and Equipment  
130.331 Manufacturer's Purchase Credit  
130.335 Pollution Control Facilities  
130.340 Rolling Stock  
130.345 Oil Field Exploration, Drilling and Production Equipment  
130.350 Coal Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment

## SUBPART D: GROSS RECEIPTS

Section  
130.401 Meaning of Gross Receipts  
130.405 How to Avoid Paying Tax on State or Local Tax Passed on to the Purchaser

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Cost of Doing Business Not Deductible  
130.410 Transportation and Delivery Charges  
130.415 Finance or Interest Charges--Penalties--Discounts  
130.420 Traded-In Property  
130.425 Deposit or Prepayment on Purchase Price  
130.430 State and Local Taxes Other Than Retailers' Occupation Tax  
130.435 Penalties  
130.440 Federal Taxes  
130.445 Installation, Alteration and Special Service Charges  
130.450 Motor Vehicle Leasing and Trade-In Allowances  
130.455

## SUBPART E: RETURNS

Section  
130.501 Monthly Tax Returns--When Due--Contents  
130.502 Quarterly Tax Returns  
130.505 Returns and How to Prepare  
130.510 Annual Tax Returns  
130.515 First Return  
130.520 Final Returns When Business is Discontinued  
130.525 Who May Sign Returns  
130.530 Returns Covering More Than One Location Under Same Registration--Separate Returns for Separately Registered Locations  
130.535 Payment of the Tax, Including Quarter Monthly Payments in Certain Instances  
130.540 Returns on a Transaction by Transaction Basis  
130.545 Registrants Must File a Return for Every Return Period  
130.550 Filing of Returns for Retailers by Suppliers Under Certain Circumstances  
130.551 Prepayment of Retailers' Occupation Tax on Motor Fuel  
130.555 Vending Machine Information Returns  
130.560 Verification of Returns

## SUBPART F: INTERSTATE COMMERCE

Section  
130.601 Preliminary Comments  
130.605 Sales of Property Originating in Illinois  
130.610 Sales of Property Originating in Other States

## SUBPART G: CERTIFICATE OF REGISTRATION

Section  
130.701 General Information on Obtaining a Certificate of Registration  
130.705 Procedure in Disputed Cases Involving Financial Responsibility Requirements  
130.710 Procedure When Security Must be Forfeited  
130.715 Sub-Certificates of Registration



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130.720 Separate Registrations for Different Places of Business of Same Taxpayer Under Some Circumstances  
 130.725 Display  
 130.730 Replacement of Certificate  
 130.735 Certificate Not Transferable  
 130.740 Certificate Required For Mobile Vending Units  
 130.745 Revocation of Certificate

## SUBPART H: BOOKS AND RECORDS

Section  
 130.801 General Requirements  
 130.805 What Records Constitute Minimum Requirement  
 130.810 Records Required to Support Deductions  
 130.815 Preservation and Retention of Records  
 130.820 Preservation of Books During Pendency of Assessment Proceedings  
 130.825 Department Authorization to Destroy Records Sooner Than Would Otherwise be Permissible

## SUBPART I: PENALTIES AND INTEREST

Section  
 130.901 Civil Penalties  
 130.905 Interest  
 130.910 Criminal Penalties

## SUBPART J: BINDING OPINIONS

Section  
 130.1001 When Opinions from the Department are Binding

## SUBPART K: SELLERS LOCATED ON, OR SHIPPING TO, FEDERAL AREAS

Section  
 130.1101 Definition of Federal Area  
 130.1105 When Deliveries on Federal Areas Are Taxable  
 130.1110 No Distinction Between Deliveries on Federal Areas and Illinois Deliveries Outside Federal Areas

## SUBPART L: TIMELY MAILING TREATED AS TIMELY FILING AND PAYING

Section  
 130.1201 General Information  
 130.1205 Due Date that Falls on Saturday, Sunday or a Holiday

## SUBPART M: LEASED PORTIONS OF LESSOR'S BUSINESS SPACE

Section

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130.1301 When Lessee of Premises Must File Return for Leased Department  
 130.1305 When Lessor of Premises Should File Return for Leased Department  
 130.1310 Meaning of "Lessor" and "Lessee" in this Regulation

## SUBPART N: SALES FOR RESALE

Section  
 130.1401 Seller's Responsibility to Determine the Character of the Sale at the Time of the Sale  
 130.1405 Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale  
 130.1410 Requirements for Certificates of Resale (Repealed)  
 130.1415 Resale Number--When Required and How Obtained  
 130.1420 Blanket Certificate of Resale (Repealed)

## SUBPART O: CLAIMS TO RECOVER ERRONEOUSLY PAID TAX

Section  
 130.1501 Claims for Credit--Limitations--Procedure  
 130.1505 Disposition of Credit Memoranda by Holders Thereof  
 130.1510 Refunds  
 130.1515 Interest

## SUBPART P: PROCEDURE TO BE FOLLOWED UPON SELLING OUT OR DISCONTINUING BUSINESS

Section  
 130.1601 When Returns are Required After a Business is Discontinued  
 130.1605 When Returns Are Not Required After Discontinuation of a Business  
 130.1610 Cross Reference to Bulk Sales Regulation

## SUBPART Q: NOTICE OF SALES OF GOODS IN BULK

Section  
 130.1701 Bulk Sales: Notices of Sales of Business Assets

## SUBPART R: POWER OF ATTORNEY

Section  
 130.1801 When Powers of Attorney May be Given  
 130.1805 Filing of Power of Attorney With Department  
 130.1810 Filing of Papers by Agent Under Power of Attorney

## SUBPART S: SPECIFIC APPLICATIONS

Section  
 130.1901 Addition Agents to Plating Baths  
 130.1905 Agricultural Producers

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130.1910 Antiques, Curios, Art Work, Collectors' Coins, Collectors' Postage Stamps and Like Articles

130.1915 Auctioneers and Agents

130.1920 Barbers and Beauty Shop Operators

130.1925 Blacksmiths

130.1930 Chiropractors, Osteopaths and Chiropractors

130.1935 Computer Software

130.1940 Construction Contractors and Real Estate Developers

130.1945 Co-operative Associations

130.1950 Dentists

130.1951 Enterprise Zones

130.1952 Sales of Building Materials to a High Impact Business

130.1955 Farm Chemicals

130.1960 Finance Companies and Other Lending Agencies - Installment Contracts - Repossessions

130.1965 Florists and Nurserymen

130.1970 Operators of Games of Chance and Their Suppliers

130.1975 Optometrists and Opticians

130.1980 Pawnbrokers

130.1985 Peddlers, Hawkers and Itinerant Vendors

130.1990 Personalizing Tangible Personal Property

130.1995 Persons Engaged in the Printing, Graphic Arts or Related Occupations, and Their Suppliers

130.2000 Persons Engaged in Nonprofit Service Enterprises and in Similar Enterprises Operated As Businesses, and Suppliers of Such Persons

130.2005 Sales by Teacher-Sponsored Student Organizations

130.2006 Exemption Identification Numbers

130.2007 Sales by Nonprofit Service Enterprises

130.2008 Persons Who Rent or Lease the Use of Tangible Personal Property to Others

130.2010 Sales to Persons Who Lease Tangible Personal Property to Exempt Hospitals

130.2011 Sales to Persons Who Lease Tangible Personal Property to Governmental Bodies

130.2012 Persons Who Repair or Otherwise Service Tangible Personal Property

130.2015 Physicians and Surgeons

130.2020 Picture-Framers

130.2025 Public Amusement Places

130.2030 Registered Pharmacists and Druggists

130.2035 Retailers of Clothing

130.2040 Shows, Flea Markets and the Like

130.2045 Sales and Gifts by Employers to Employees

130.2050 Sales by Governmental Bodies

130.2055 Sales of Alcoholic Beverages, Motor Fuel and Tobacco Products

130.2060 Sales of Automobiles for Use in Demonstration

130.2065 Sales of Containers, Wrapping and Packing Materials and Related

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Products

130.2075 Sales To Construction Contractors, Real Estate Developers and Speculative Builders

130.2080 Sales to Governmental Bodies, Foreign Diplomats and Consular Personnel

130.2085 Sales to or by Banks, Savings and Loan Associations and Credit Unions

130.2090 Sales to Railroad Companies

130.2095 Sellers of Gasohol, Coal, Coke, Fuel Oil and Other Combustibles

130.2100 Sellers of Feeds and Breeding Livestock

130.2105 Sellers of Newspapers, Magazines, Books, Sheet Music and Phonograph Records and Their Suppliers

130.2110 Sellers of Seeds and Fertilizer

130.2115 Sellers of Machinery, Tools and the Like

130.2120 Suppliers of Persons Engaged in Service Occupations and Professions

130.2125 Trading Stamps and Discount Coupons

130.2130 Undertakers and Funeral Directors

130.2135 Vending Machines

130.2140 Vendors of Curtains, Slip Covers, Floor Covering and Other Similar Items Made to Order

130.2145 Vendors of Meals

130.2150 Vendors of Memorial Stones and Monuments

130.2155 Vendors of Signs

130.2156 Vendors of Steam

130.2160 Vendors of Tangible Personal Property Employed for Premiums, Advertising, Prizes, Etc.

130.2165 Veterinarians

130.2170 Warehousemen

## ILLUSTRATION A: Examples of Tax Exemption Cards

AUTHORITY: Implementing the Illinois Retailers' Occupation Tax Act [35 ILCS 120] and authorized by Section 39b3 of the Civil Administrative Code of Illinois [20 ILCS 2505/39b3].

SOURCE: Adopted July 1, 1933; amended at 2 Ill. Reg. 50, p. 71, effective December 10, 1978; amended at 3 Ill. Reg. 12, p. 4, effective March 19, 1979; amended at 3 Ill. Reg. 13, pp. 93 and 95, effective March 25, 1979; amended at 3 Ill. Reg. 23, p. 164, effective June 3, 1979; amended at 3 Ill. Reg. 25, p. 229, effective June 17, 1979; amended at 3 Ill. Reg. 44, p. 193, effective October 19, 1979; amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979; amended at 4 Ill. Reg. 24, pp. 520, 539, 564 and 571, effective June 1, 1980; amended at 5 Ill. Reg. 818, effective January 2, 1981; amended at 5 Ill. Reg. 3014, effective March 11, 1981; amended at 5 Ill. Reg. 1782, effective November 2, 1981; amended at 6 Ill. Reg. 2860, effective March 3, 1982; amended at 6 Ill. Reg. 6780, effective May 24, 1982; codified at 6 Ill. Reg. 8229; re-codified at 6 Ill. Reg. 8999; amended at 6 Ill. Reg. 1525, effective December 3, 1982; amended at 7 Ill. Reg. 7990, effective June 15, 1983; amended at 8 Ill. Reg. 5319, effective April 11, 1984; amended at 8 Ill. Reg. 19062,

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effective September 26, 1984; amended at 10 Ill. Reg. 1937, effective January 10, 1986; amended at 10 Ill. Reg. 12067, effective July 1, 1986; amended at 10 Ill. Reg. 19538, effective November 5, 1986; amended at 10 Ill. Reg. 19772, effective November 5, 1986; amended at 11 Ill. Reg. 4325, effective March 2, 1987; amended at 11 Ill. Reg. 6252, effective March 20, 1987; amended at 11 Ill. Reg. 18284, effective October 27, 1987; amended at 11 Ill. Reg. 19767, effective October 28, 1987; amended at 11 Ill. Reg. 19138, effective October 29, 1987; amended at 11 Ill. Reg. 19696, effective November 23, 1987; amended at 12 Ill. Reg. 5652, effective March 15, 1988; emergency amendment at 12 Ill. Reg. 14401, effective September 1, 1988, for a maximum of 150 days, modified in response to an objection of the Joint Committee on Administrative Rules at 12 Ill. Reg. 19531, effective November 4, 1988; not to exceed the 150 day time limit of the original rulemaking; emergency expired January 29, 1989; amended at 13 Ill. Reg. 11824, effective June 29, 1989; amended at 14 Ill. Reg. 241, effective December 21, 1989; amended at 14 Ill. Reg. 872, effective January 1, 1990; amended at 14 Ill. Reg. 15463, effective September 10, 1990; amended at 14 Ill. Reg. 16028, effective September 18, 1990; amended at 15 Ill. Reg. 6621, effective April 17, 1991; amended at 15 Ill. Reg. 13542, effective August 30, 1991; amended at 15 Ill. Reg. 15757, effective October 15, 1991; amended at 16 Ill. Reg. 1642, effective January 13, 1992; amended at 17 Ill. Reg. 860, effective January 11, 1993; amended at 17 Ill. Reg. 18142, effective October 4, 1993; amended at 17 Ill. Reg. 19651, effective November 2, 1993; amended at 18 Ill. Reg. 1537, effective January 13, 1994; amended at 18 Ill. Reg. 18666, effective November 7, 1994; amended at 19 Ill. Reg. 13446, effective September 12, 1995; amended at 19 Ill. Reg. 13568, effective September 11, 1995; amended at 19 Ill. Reg. 13968, effective September 18, 1995; amended at 20 Ill. Reg. 4428, effective March 4, 1996; amended at 20 Ill. Reg. 5366, effective March 26, 1996; amended at 20 Ill. Reg. 6991, effective May 7, 1996; amended at 20 Ill. Reg. 9116, effective July 2, 1996; amended at 20 Ill. Reg. 15753, effective December 2, 1996; expedited correction at 21 Ill. Reg. 4052, effective December 2, 1996; amended at 20 Ill. Reg. 16200, effective December 16, 1996; amended at 21 Ill. Reg. 12211, effective August 26, 1997; amended at 22 Ill. Reg. 3097, effective January 27, 1998; amended at 22 Ill. Reg. 11874, effective June 29, 1998; amended at 22 Ill. Reg. 19919, effective October 28, 1998; amended at 22 Ill. Reg. 21642, effective November 25, 1998; amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART F: INTERSTATE COMMERCE

## Section 130.605 Sales of Property Originating in Illinois

- a) Where tangible personal property is located in this State at the time of its sale (or is subsequently produced in Illinois), and then delivered in Illinois to the purchaser, the seller is taxable if the sale is at retail.
- 1) The sale is not deemed to be in interstate commerce if the purchaser or his representative receives the physical possession of such property in this State.

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- 2) This is notwithstanding the fact that the purchaser may, after receiving physical possession of the property in this State, transport or send the property out of the State for use outside the State or for use in the conduct of interstate commerce.
- 3) The place at which the contract of sale or contract to sell is negotiated and executed and the place at which title to the property passes to the purchaser are immaterial. The place at which the purchaser resides is also immaterial. It likewise makes no difference that the purchaser is a carrier when that happens to be the case.
- 4) There are two exceptions to the rule that the sale is not deemed to be a sale in interstate commerce if the purchaser or his representative receives physical possession of the property in Illinois.
- A) Effective July 23, 1971, the tax is not imposed upon the sale of a motor vehicle in this State to a nonresident even though such motor vehicle is delivered to such nonresident in this State, if such motor vehicle is not to be titled in this State, and if a driveway decal permit is issued to such motor vehicle as provided in Section 3-603 of the Illinois Vehicle Code or if the nonresident purchaser has vehicle registration plates to transfer to the other vehicle upon returning to his home state. The issuance of the driveway decal permit shall be prima facie evidence that such motor vehicle will not be titled in this State.
- B) The seller does not incur Retailers' Occupation Tax liability with respect to the proceeds from the sale of an item of tangible personal property to a common carrier by rail or motor that receives physical possession of property in Illinois and that transports the property or shares with another common carrier in transporting the property, out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper or consignor of the property to a destination outside Illinois, for use outside Illinois. (Section 2-5(17) of the Act)
- C) The exception for sales to common carriers by rail or motor which is described immediately above at subsection (a)(4)(B) of this Section is also applicable to local Retailers' Occupation Taxes imposed by home rule municipalities, non-home rule municipalities, home rule counties, water commissions, the Regional Transportation Authority and the Metro East Mass Transit District.
- b) The tax does not extend to gross receipts from sales in which the seller is obligated, under the terms of his agreement with the purchaser, to make physical delivery of the goods from a point in this State to a point outside this State, not to be returned to a point within this State, provided that such delivery is actually made.
- c) Nor does the tax apply to gross receipts from sales in which the



## DEPARTMENT OF REVENUE

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seller, by carrier (when the carrier is not also the purchaser) or by mail, under the terms of his agreement with the purchaser, delivers the goods from a point in this State to a point outside this State not to be returned to a point within this State.

- a) The place at which title to the property passes to the purchaser is immaterial. The place at which the contract of sale or contract to sell is negotiated and executed and the place at which the purchaser resides are also immaterial. Sales of the type described in subsections (b) and (c) are deemed to be within the protection of the Commerce Clause of the Constitution of the United States.

- e) To establish that the gross receipts from any given sale are exempt because the tangible personal property is delivered by the seller from a point within this State to a point outside this State under the terms of an agreement with the purchaser, the seller will be required to retain in his records, to support deductions taken on his tax returns proof which satisfies the Department that there was such an agreement and a bona fide delivery outside this State of the property which is sold. The most acceptable proof of this fact will be:

- 1) If shipped by common carrier, a waybill or bill of lading requiring delivery outside this State;
- 2) If sent by mail, an authorized receipt from the United States Post Office Department for articles sent by registered mail, parcel post, ordinary mail or otherwise, showing the name of the addressee, the point outside Illinois to which the property is mailed and the date of such mailing; if the receipt does not comply with these requirements, other supporting evidence will be required;

- 3) If sent by seller's own transportation equipment, a trip sheet signed by the person making delivery for the seller and showing the name, address and signature of the person to whom the goods were delivered outside this State; or, in lieu thereof, an affidavit signed by the purchaser or his representative, showing the name and address of the seller, the name and address of the purchaser and the time and place of such delivery outside Illinois by the seller, together with other supporting data as required by Section 130.810 of this Part and by Section 7 of the Act.

(Source: Amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.)

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- 1) Heading of the Part: Lobbyist Registration and Reports

- 2) Code Citation: 2 Ill. Adm. Code 560

- 3) Section Numbers: Proposed Action:  
560.100 Amend  
560.402 Amend  
560.420 Amend

- 4) Statutory Authority: 25 ILCS 170

- 5) A Complete Description of the Subjects and Issues Involved: The Chicago office is to be listed as an additional filing location in Sections 560.100 and 560.402. This will allow the Department to expand and enhance customer service in the area. In Section 560.420, the cost of a microfiche diazo will be deleted. The processing of the diazo is inefficient and unnecessary. This Department has not had a request for this within the past four years.

- 6) Will this proposed rule replace an emergency rule currently in effect? No

- 7) Does this rulemaking contain an automatic repeal date? No

- 8) Does this proposed amendment contain incorporations by reference? No

- 9) Are there any other proposed amendments pending on this Part? Yes

Section Numbers	Proposed Action	Illinois Register Citation
560.371	Added	22 Ill. Reg. 22218

- 10) Statement of Statewide Policy Objectives: Rules do not affect units of local government.

- 11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Send comments to:

Cherri A. Montgomery, Director  
Index Department  
Ill. E. Monroe  
Springfield IL 62756  
217-782-0645

- 12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: Registered Lobbying Entities

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B) Reporting, bookkeeping or other procedures required for compliance: The same reporting requirements will apply to those entities filing in Chicago that apply to those filing in Springfield. No special bookkeeping or other procedures are required for compliance.

C) Types of professional skills necessary for compliance: No professional skills are necessary for compliance.

13) Regulatory Agenda on which this rulemaking was summarized: This rule was not included on either of the 2 most recent agendas because: The new administration has identified the need to provide added service for the convenience of the public. In order to accept filings in the Chicago office as soon as practical, these amendments are being proposed.

The full text of the Proposed Amendments begins on the next page:

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TITLE 2: GOVERNMENTAL ORGANIZATION  
CHAPTER III: SECRETARY OF STATE

## PART 560

## LOBBYIST REGISTRATION AND REPORTS

## SUBPART A: DEFINITIONS

Section  
560.100 Definitions

## SUBPART B: LOBBYIST REGISTRATION

Section  
560.200 Persons Required to Register  
560.205 Designation and Duties of Authorized Agent  
560.210 Persons Not Required to Register  
560.220 Registration Requirements  
560.230 Failure to Register (Repealed)

## SUBPART C: REPORTING REQUIREMENTS

Section  
560.300 Persons Required to File Expenditure Reports  
560.305 Time, Place and Manner for Filing Expenditure Reports  
560.310 Categorizing Expenditures  
560.315 Allocating Expenditures  
560.320 Large Gatherings and Giveaways  
560.325 Reporting Expenditures by Participants in Grass Roots Lobbying Events  
560.326 Registrant's Duties for Grass Roots Lobbying Events  
560.330 Expenditures for Immediate Family Members of Officials  
560.340 Travel and Lodging Accommodations for Officials  
560.345 Members of Legislative or State Study Committees  
560.350 Personal and Office Expenses  
560.355 Registrant's Duties for Grass Roots Lobbying Events (Repealed)  
560.360 Salaries, Fees and Compensation  
560.365 Contributions Reported Under the Election Code  
560.370 Returned Gifts and Honoraria/Reimbursement by Official  
560.372 Official's Clarification Notice  
560.375 Reports in the Absence of Reportable Expenditures  
560.380 Amending Reports  
560.385 Termination of Lobbying Activities  
560.390 Failure to File Registration Statements and Expenditure Reports  
560.395 Preservation of Records

## SUBPART D: PUBLIC DISCLOSURE

Section

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NOTICE OF PROPOSED AMENDMENTS

560.400 Requests for Reports  
560.402 Location and Business Hours  
560.405 Official Forms  
560.410 List of Officials  
560.420 Fees

APPENDIX A

Lobbyist Registration Statements  
ILLUSTRATION A Form R1: Lobbyist Registration Statement - For Individual/Firm/Partnership/Committee/ Association/Corporation or any Other Organization Employing a Lobbyist on Their Own Behalf (Repealed)  
ILLUSTRATION B Form R2: Lobbyist Registration Statement - For Individual/Firm/Partnership/Committee/Association/Corporation or any Other Organization Who Performs Lobbying Services on Behalf of Another (Repealed)  
ILLUSTRATION C Attachment R1/R2: Lobbyist Registration Attachment - For Individual Lobbyist (Repealed)  
ILLUSTRATION D Form R3: Lobbyist Registration Attachment - For Addition or Deletion of Affiliated Lobbyists (Repealed)  
ILLUSTRATION E Form R4: Lobbyist Registration Attachment - For Addition or Deletion of Affiliated Clients (Repealed)

APPENDIX B

Lobbyist Expenditure Reports  
ILLUSTRATION A Form S1: Lobbyist Expenditure Report - Summary of Reportable Expenditures (Repealed)  
ILLUSTRATION B Schedule 1A/2A: Lobbyist Expenditure Report - Itemized Expenditures for Travel and Lodging or Meals, Beverages and Entertainment (Repealed)  
ILLUSTRATION C Schedule 1B/2B: Lobbyist Expenditure Report - Non-Itemized Expenditures for Travel and Lodging or Meals, Beverages and Entertainment (Repealed)  
ILLUSTRATION D Schedule 2C/3C: Lobbyist Expenditure Report - Expenditures for Large Gatherings or Giveaways (Repealed)  
ILLUSTRATION E Schedule 3A/4A: Lobbyist Expenditure Report - Itemized Expenditures for Gifts or Honoraria (Repealed)  
ILLUSTRATION F Schedule 3B/4B: Lobbyist Expenditure Report - Non-Itemized Expenditures for Gifts and Honoraria (Repealed)  
ILLUSTRATION G Schedule GRI: Lobbyist Expenditure Notification - Expenditures Notification in Connection with a Grass Roots Lobbying Event (Repealed)

AUTHORITY: Implementing and authorized by the Lobbyist Registration Act [25 ILCS 170].

SOURCE: Adopted at 18 Ill. Reg. 22532, effective January 1, 1994; amended at 21 Ill. Reg. 405, effective January 1, 1997; emergency amendment at 22 Ill. Reg. 22419, effective December 8, 1998, for a maximum of 150 days; amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

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SUBPART A: DEFINITIONS

Section 560.100 Definitions

The following definitions shall apply to this Part:

"Act" means the Lobbyist Registration Act [25 ILCS 170].

"Administrative action" means the execution or rejection of any rule, regulation, legislative rule, standard, fee, rate, contractual arrangement, purchasing agreement or other delegated legislative or quasi-legislative action to be taken or withheld by any executive agency, department, board or commission of the State. (Section 2 of the Act) It shall not include any correspondence or direct lobbying communication to an official providing a response to an official's request.

"Allocation" means the proration of the expenditure made for lobbying an official when the expenditure is made for more than one official, but fewer than twenty-five (25) officials.

"Authorized Agent" means the person designated by the registered entity to be responsible to the Secretary of State for the accurate submission of lobbyist registration statements and expenditure reports required under this Part. The authorized agent need not register unless he or she is a lobbyist, as defined in this Section.

"Client" means an individual, firm, partnership, committee, association, corporation or any other organization on whose behalf a lobbyist influences officials with respect to executive, administrative and legislative action.

"Compensation" means any money, thing of value or financial benefits received or to be received in return for services rendered or to be rendered, for lobbying, as defined herein. Monies paid to officials by the State as remuneration for performance or reimbursement of expenses in connection with their constitutional and statutory duties as officials shall not constitute compensation. (Section 2 of the Act)

"Complete Report" means a statement, or report to be filed with the Secretary of State Index Department in apparent and substantial conformity with the requirements of this Part that shall contain the signature of the authorized agent, the completion of all applicable sections of the statement or report, and the attachment of all appropriate schedules.

"Direct Lobbying Communication" means any activity concerning the



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direct contact of officials in person or by means of correspondence, telephone or other electronic medium for the purpose of influencing executive, legislative or administrative action. Any correspondence or contact of a routine nature with an official's office, or by a citizen lawfully petitioning a public official pursuant to Section 9 of the Act, shall not be considered direct lobbying communication, unless the communication is made by a hired lobbyist or is in conjunction with a reportable expenditure.

"Due Diligence" means when a lobbyist or authorized agent for any registered entity shows that best efforts have been used to obtain, maintain and submit the information required by the Act. With regard to filing complete reports, the authorized agent will not be deemed to have exercised due diligence unless he or she has access to the expense records of the entity's lobbyists, and has made at least one written request to obtain such information from the lobbyist which informs the lobbyist that the reporting of such information to the authorized agent is required by law or regulation. This definition should not be construed as a requirement that the authorized agent review the lobbyist's expense records if the lobbyist certifies their accuracy to the authorized agent.

"Employer" means the individual, firm, partnership, committee, association, corporation or any other organization or group of persons by whom a lobbyist is employed, and not the name of the lobbyist's supervisor.

"Executive action" means the proposal, drafting, development, consideration, amendment, adoption, approval, promulgation, issuance, modification, rejection or postponement by a State entity of a rule, regulation, order, decision, determination, contractual arrangement, purchasing agreement or other quasi-legislative or quasi-judicial action or proceeding. (Section 2 of the Act) It shall not include any correspondence or communication to an official providing a response to an official's request.

"Expenditure" means a payment, distribution, loan, advance, deposit or gift of money or anything of value, and includes a contract, promise or agreement, whether or not legally enforceable, to make an expenditure, for the ultimate purpose of influencing executive, legislative or administrative action, other than compensation as defined herein. (Section 2 of the Act) For the purposes of Subpart C, "expenditure" refers to a reportable expenditure made on behalf of an official in one of the four categories described in Section 6 of the Act and Section 560.310 of this Part.

"File", "Filed" and "Filing" means the submission of a complete report, as defined in this Section, to the Secretary of State Index

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## NOTICE OF PROPOSED AMENDMENTS

Department by the close of business on the prescribed filing date. Registration statements and expenditure reports shall be filed at either 111 East Monroe Street, Springfield, Illinois 62756, or at 17 N. State, Chicago, Illinois 60602, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday, excluding official State holidays. Forms may be sent by mail with a postmark date no later than the filing deadline. If the filing deadline falls on a weekend, the deadline will be extended to the next business day. The Index Department shall notify any registered entity who has failed to submit a complete report and pay proper fees as required by Sections 560.220 and 560.390. An entity that fails to file a complete entity registration statement and pay proper fees shall not be considered a registered lobbying entity by the Secretary of State.

"Goodwill" means, for reporting purposes, any expenditure made on behalf of officials which has no direct relation to a specific executive, legislative or administrative action regardless of whether the lobbyist making the expenditure is reimbursed by his or her employing registered entity or client. Goodwill should be reported as the subject matter where no specific action is discussed.

"Grass Roots Lobbying Communication" means:

correspondence by a representative (a lobbyist or a non-lobbyist) of a registered entity to the general public, or any segment thereof, encouraging correspondence to an official's office in support of, or opposition to, an executive, legislative or administrative action;

correspondence by a member of the general public, or any segment thereof, to an official's office in support of, or opposition to, an executive, legislative or administrative action when such correspondence is a result of a communication described above in this definition. A reportable expenditure made for or on behalf of an official by a member of the general public as a result of a grass roots lobbying communication shall constitute lobbying activity requiring that individual to register as a lobbyist unless that person reports the expenditure to the registered entity pursuant to Section 560.325.

"Grass Roots Lobbying Event" means:

any organized activity sponsored by a registered entity that is intended to influence the actions of officials by inviting or transporting participants (e.g., members, employees, constituents or the general public) to a specific site on the grounds of, or in the proximity of, public offices or other meeting places where officials are expected to be accessible for grass roots lobbying;

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or

any event to which officials are invited that is sponsored by a non-lobbyist member or employee of a registered entity, e.g., an on-site inspection of, or reception at, the member's or employee's place of business, or a social gathering at any location. Reportable expenditures incurred as a result of the event shall be reported to the registered entity pursuant to Section 560.325.

*"Honorarium" means a payment of money to a member of the General Assembly for an appearance or speech, excluding any actual and necessary travel expenses incurred by the member (and one relative) to the extent that those expenses are paid by any other person.* [5 ILCS 420/2-110]

*"Influencing" means any communication, action, or reportable expenditure as prescribed in Subpart C of this Part or other means used to promote, support, affect, modify, oppose or delay any executive, legislative or administrative action or to promote goodwill with officials, as defined herein.*

*"Legislative action" means the development, drafting, introduction, consideration, modification, adoption, rejection, review, enactment or passage or defeat of any bill, amendment, resolution, report, nomination, administrative rule, or other matter by either house of the General Assembly or a committee thereof, or by a legislator. Legislative action also means the action of the Governor in approving or vetoing any bill or portion thereof and the action of the Governor or any agency in the development of a proposal for introduction in the legislature.* (Section 2 of the Act) It shall not include any correspondence or communication to an official providing a response to an official's request.

*"Lobbying" means any communication with an official of the executive or legislative branch of State government as defined herein for the ultimate purpose of influencing executive, legislative or administrative action.* (Section 2 of the Act) Lobbying shall not be construed to infringe in any way the right of a citizen to lawfully petition any public official by any means of communication. The following are hereby excluded from the definition of "lobbying":

Any grass roots lobbying communication as defined herein;

Any communication by a candidate or political committee, as defined in Article 9 of the Election Code [410 ILCS 5/9], in relation to the candidate's campaign, or other communications by a political party committee registered with the Illinois State

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Board of Elections or Federal Election Commission;

Any communication by a political committee registered with the Illinois State Board of Elections or Federal Election Commission in connection with a question of public policy referendum to be presented to the electors; and

Any professional or technical assistance or ministerial function (a function in which nothing is left to discretion) as a normal course of business (see Section 560.210(c), (d), and (n) of this Part).

*"Lobbyist" means any person who is employed by a registered entity who undertakes direct lobbying communication with an official as defined herein for the ultimate purpose of influencing executive, legislative or administrative action.*

*"Official" means:*

the Governor, Lieutenant Governor, Secretary of State, Attorney General, State Treasurer and State Comptroller and their Chiefs of Staff;

Cabinet members of any elected constitutional officer, including Directors, Assistant Directors and Chief Legal Counsel or General Counsel; and other position titles of comparable ranking that are deemed by their employing Constitutional Officer to be an official under this Part; and

Members of the General Assembly.

*"Official" shall not be construed to include those individuals possessing power of attorney on behalf of an official.*

*"Person" means any individual, firm, partnership, committee, association, corporation or any other organization or group of persons.* (Section 2 of the Act)

*"Picture" means an original or photocopied photograph of a lobbyist to be affixed to the lobbyist's registration attachment.*

*"Professional Services and Technical Skills" shall be limited to advice and analysis directly applying any professional or technical discipline (see Section 560.210(c) and (d) of this Part). Being a professional or technical person does not in itself exempt a person from registering if that person undertakes a direct lobbying communication or makes a reportable expenditure.*

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"Registered Entity" means the firm, partnership, committee, association, corporation or any other organization or group of persons who has filed, as defined in this Section, a lobbyist registration statement with the Secretary of State Index Department as prescribed in Section 560.200(b). A self-employed individual who is not officially organized as a corporation or firm is considered such for purposes of this definition.

"Vendor" means any person who sells or leases commodities, equipment, or real estate to the State of Illinois.

(Source: Amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## SUBPART D: PUBLIC DISCLOSURE

## Section 560.402 Location and Business Hours

The offices of the Secretary of State Index Department are located at 111 East Monroe Street, Springfield, Illinois 62756, and at 17 N. State Street, Chicago, Illinois 60602, and shall be open Monday through Friday, from 8:00 a.m. to 4:30 p.m., except on State legal holidays.

(Source: Amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## Section 560.420 Fees

Expenditure reports and lists of registrants shall be made available to the public at the following fees:

- Paper copies of the list of registrants shall be available free of charge. This list is available on computer disk for \$10.
- Copies of statements or expenditure reports shall be available for \$-50 per page or ~~per microfiche sheet~~. Only the authorized agent for a registered entity may obtain a free copy of that entity's statements or reports.
- There is no charge to inspect materials filed at the Secretary of State Index Department, 111 East Monroe Street, Springfield, Illinois 62756.
- Certification that an entity or individual is or is not registered pursuant to the Lobbyist Registration Act shall be available for \$2.00.

(Source: Amended at 23 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

## NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Interstate Placement of Children

2) Code Citation: 89 Ill. Adm. Code 328

Section Numbers:	Adopted Action:
328.1	Amended
328.2	Amended
328.3	Amended
328.4	Amended
328.5	Amended
328.100	New
328.110	New
328.120	New
328.130	New
328.140	New

4) Statutory Authority: Implementing and authorized by the Interstate Compact on the Placement of Children Act [45 ILCS 15], Sections 4 and 5 of the Children and Family Services Act [20 ILCS 505/4 and 5], Section 16 of the Child Care Act of 1969 [225 ILCS 10/16], and the Interstate Compact on Adoption Act [45 ILCS 17] (see P.A. 90-28).

5) Effective Date of Rule: May 1, 1999

6) Does this rulemaking contain an automatic repeal date? No

7) Do these amendments contain incorporations by reference? No

8) A copy of the adopted amendments, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.

9) Notice of Proposal Published in Illinois Register: September 25, 1998 at 22 Ill. Reg. 16691

10) Has JCAR issued a Statement of Objections to these amendments? No

11) Difference(s) between proposal and final version: None

12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes

13) Will this rulemaking replace an emergency rule currently in effect? No

14) Are there any amendments pending on this Part? No

15) Summary and Purpose of Amendments: These amendments set forth requirements for when children are placed across state lines. The



## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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amendments reflect the fact that the Interstate Compact on the Placement of Children now includes all fifty states. A new subpart has been added to implement the Interstate Compact on Adoption and Medical Assistance, which ensures continued services to families who enter into adoption assistance agreements in Illinois and then move out of state.

- 16) Information and questions regarding these adopted amendments shall be directed to:

Mr. Jerry B. Crabtree  
Office of Child and Family Policy  
Department of Children and Family Services  
406 E. Monroe, Station #65  
Springfield, Illinois 62703-1498  
Telephone: (217) 524-1983  
TDD: (217) 524-3715  
E-Mail: ORCINFO@pop.state.il.us

The full text of the adopted amendments begin on the next page.

## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

## NOTICE OF ADOPTED AMENDMENTS

## TITLE 89: SOCIAL SERVICES

## CHAPTER III: DEPARTMENT OF CHILDREN AND FAMILY SERVICES

## SUBCHAPTER b: PROGRAM AND TECHNICAL SUPPORT

## PART 328

## INTERSTATE PLACEMENT OF CHILDREN

## SUBPART A: INTERSTATE COMPACT ON PLACEMENT OF CHILDREN

Section	Purpose
328.1	Purpose
328.2	Definitions
328.3	Placement of Illinois Children
328.4	Placement of Children From Other States
328.5	Removal of Illinois Children

## SUBPART B: INTERSTATE COMPACT ON ADOPTION AND MEDICAL ASSISTANCE

Section	Purpose
328.100	Purpose
328.110	Interstate Compact
328.120	Definitions
328.130	Relocation of Adopted Children from Illinois to Other States
328.140	Relocation of Adopted Children from ICAMA Party State into Illinois

**AUTHORITY:** Implementing and authorized by the Interstate Compact on the Placement of Children Act [45 ILCS 15]; Sections 4 and 5 of the Children and Family Services Act [20 ILCS 505/4 and 5]; Section 16 of the Child Care Act of 1969 [225 ILCS 10/16] and the Interstate Compact on Adoption Act [45 ILCS 17/5-1] (see P.A. 90-28).

**SOURCE:** Adopted and codified at 7 Ill. Reg. 9207, ~~1997~~ **MAY 1 1999**, amended at 23 Ill. Reg. ~~5245~~ **7**, effective \_\_\_\_\_.

## SUBPART A: INTERSTATE COMPACT ON PLACEMENT OF CHILDREN

## Section 328.1 Purpose

The purpose of this Subpart ~~these rules~~ is to assure that each child expected to be placed across state lines receives appropriate care, to ensure that both sending and receiving authorities are able to make informed decisions on suitable placements, and to establish appropriate jurisdictional responsibility for placements.

(Source: ~~enacted~~ **MAY 1 1999** at 23 Ill. Reg. ~~5245~~ **7**, effective \_\_\_\_\_)

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## Section 328.2 Definitions

"Children for whom the Department has legal responsibility" means children for whom the Department has legal responsibility or "Department Waiver" wards, as used in this Subpart Part means children for whom the Department of Children and Family Services has custody or guardianship via court order as well as children whose parent(s) have signed an adoptive surrender with the Department.

"Compact state" means a state which has enacted the Interstate Compact on the Placement of Children:

"Facility" means a person, group of persons, or corporation caring for children licensed under applicable laws. Facility includes, but is not limited to, child care institution, related or non-related foster family home or group home.

"Interstate Compact on the Placement of Children" is a law, enacted by all 50 states and the territories of Guam and the Virgin Islands, for the purpose of establishing uniform procedures for handling the interstate placement of children in foster homes, adoptive homes, or other child care facilities.

"Non-Compact state" means a state which has not enacted the Interstate Compact on the Placement of Children:

"Placement" as used in this Subpart Part, means the arrangement for the continuing care of a child in a foster or adoptive family home, group home, child care institution, or other child care facility as defined by the Child Care Act of 1969 [225 ILCS 10]. Placements do not include care of a child in a medical facility, a mental health facility, a correctional facility or an educational facility.

"Relative" as used in this Subpart Part, means a person having any of the following relationships to the child: parent; step-parent; grandparent; adult brother or sister; adult uncle or aunt.

(Source: Amended 23 Ill. Reg. 5245 effective MAY 1 1999)

## Section 328.3 Placement of Illinois Children

a) The following is applicable to all Illinois children except those placed under the Indian Child Welfare Act (see Department of Children and Family Services rules, 89 Ill. Adm. Code 307.7 [Indian Child Welfare Services]).

- 1) The following entities must submit a request to the Illinois Compact Administrator if they wish to place an Illinois child

## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

## NOTICE OF ADOPTED AMENDMENTS

with a person who resides outside the State of Illinois an out-of-state person:

- A) any person not related, as defined in this Part, to the child;
  - B) any person who does not have legal guardianship of the child;
  - C) a court; or
  - D) a public or private agency.
- 2) Prior to placement in another Compact state the Compact Administrator in the receiving state shall have notified the Illinois Compact Administrator, in writing, that the proposed placement does not appear to be contrary to the interests of the child.
  - 3) Prior to discharge from placement in another Compact state the Compact Administrator in the receiving state shall have notified the Illinois Compact Administrator, in writing, that the proposed discharge from placement does not appear to be contrary to the interests of the child.
  - 4) The sending party (person, court, public or private agency) shall retain jurisdiction over the child concerning all matters related to custody, supervision, and care of the child as if the child had remained in Illinois. Jurisdiction ends when the child is adopted, has reached the age of majority, is self-supporting, is the subject of a court approved subsidized guardianship agreement or is discharged from care.
  - 5) The sending party continues to be financially responsible for the child during placement and shall return the child to Illinois if requested to do so in writing by the receiving state.
  - b) In addition to the requirements specified above in (a)(1) through (5) the Department, prior to placing Department wards in other states, shall have determined that:
    - 1) the applicable court of jurisdiction approves of the placement;
    - 2) the placement complies with Department rules, is the best choice to ensure continuity of care for the child, to secure a specialized resource for the child or to maintain proximity to the child's family;
    - 3) the benefits of the placement have been considered and weighed in light of the effects of the separation or family reunification;
    - 4) the facility is licensed or license-exempt under the receiving state's applicable laws;
    - 5) a contractual per diem has been negotiated with the facility; and
    - 6) the appropriate public agency in the receiving a-non-Compact state has been provided with sufficient information to enable continuing supervision of the placement and has approved the proposed placement.

(Source: Amended at 23 Ill. Reg. 5245 effective MAY 1 1999)

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## Section 328.4 Placement of Children From Other States

- a) A child from another Compact state shall not be placed in Illinois until the Illinois Compact Administrator or designee notifies the Compact Administrator in the sending state that the proposed placement is not contrary to the interests of the child.
- b) The sending person, court, public or private agency shall retain jurisdiction over the child until such jurisdiction ends because the child is adopted, reaches the age of majority, is self-supporting or is discharged from care with the concurrence of the Illinois Compact Administrator or designee.
- c) The sending party shall continue to be financially responsible for the child during placement and shall return the child to the other state if requested to do so by the Illinois Compact Administrator or designee.
- b) A child from a non-Compact state shall be placed in Illinois only with the prior approval of the Department (Ill. Rev. Stat. 1981, Ch. 93, par. 226b). Prior approval shall be granted when the service is appropriate for the child's needs and consistent with the child's permanency goal. The sending person, court, public or private agency in the other state shall retain legal and financial responsibility for the child until the child is adopted, reaches the age of majority, or is discharged from care with the concurrence of the Department. The sending party shall return the child if requested to do so by the receiving state. Reasons for the return of a child shall include the reasons cited below in Section 328.5:

(Source: Amended at 23 Ill. Reg. 5245, effective MAY 1 1999)

## Section 328.5 Removal of Illinois Children

- An Illinois child shall be removed from a facility in another state when:
- a) the facility is not licensed, if a license is required, under the state's applicable laws; or
  - b) the facility's license or other operating authority is revoked
  - c) the facility loses its license; or
  - d) the facility commits or omits an action which would be grounds for license revocation in Illinois; or
  - e) the service provided is no longer appropriate for the child's needs nor for the child's permanency goal; or
  - f) any event threatens the life, health or safety of a child; or
  - g) removal is requested in writing by the other state, or
  - h) removal cause, provided 30 days notice of the removal is given.

(Source: Amended at 23 Ill. Reg. 5245, effective MAY 1 1999)

## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

## NOTICE OF ADOPTED AMENDMENTS

## SUBPART B: INTERSTATE COMPACT ON ADOPTION AND MEDICAL ASSISTANCE

## Section 328.100 Purpose

The purpose of this Subpart is to assure that special needs children who are adopted and move across state lines will be assured a medical card and support services in their new state of residence.

(Source: Added at 23 Ill. Reg. 5245, effective MAY 1 1999)

## Section 328.110 Interstate Compact

- a) In accordance with the Interstate Compact on Adoption Act (45 ILCS 17), the Department has signed the Interstate Compact on Adoption and Medical Assistance (ICAMA) administered by the American Public Welfare Association. This ICAMA assists the medical and related services for adopted children with special needs are provided for when a family moves from Illinois into another state, or from another state into Illinois.
- b) A copy of the Interstate Compact on Adoption and Medical Assistance may be obtained from:

Interstate Compact Office  
Department of Children and Family Services  
406 East Monroe Street, Station 155  
Springfield, Illinois 62701

(Source: Added at 23 Ill. Reg. 5245, effective MAY 1 1999)

## Section 328.120 Definitions

"Adoption Assistance" means financial and other assistance provided to adoptive parents to assist in meeting a child's special needs and may include an ongoing monthly payment, a medical card, and payment for specialized services.

"Adoption Assistance Agreement", as used in this Subpart, means an agreement between the adoptive parents and a state, agency, or subdivision thereof, in accordance with which the adoptive parents are to receive assistance and services on behalf of a child with special needs.

"Adoption Assistance State" is a state that is signatory to an adoption assistance agreement on behalf of a particular child.

"Child with Special Needs" is a child whom the original state of



## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

## NOTICE OF ADOPTED AMENDMENTS

residence has determined has needs so unique that adoption without adoption assistance is unlikely.

"Compact Administrator" is the person in the state who has responsibility for the administration of ICAMA.

"ICAMA" means the Interstate Compact on Adoption and Medical Assistance. It is a law, enacted by most states, for the purpose of establishing uniform procedures for assistance for medical care and support services for special needs children who are adopted and move across state lines.

"Party State" means a state that is a member of the Interstate Compact on Adoption and Medical Assistance.

"Resident State" is the state in which the child resides by virtue of the residence of the adoptive parents.

"Resident Compact Administrator" is the person responsible for the administration of ICAMA in the state where the family relocates.

(Source: Added, at 23 Ill. Reg. 524533, effective MAY 1 1999)

## Section 328.130 Relocation of Adopted Children from Illinois to Other States

a) When the Department is notified that a family with whom it has an adoption assistance agreement is moving or has moved out of state, the Illinois Compact Administrator shall notify the Compact Administrator of the resident state and request issuance of a medical assistance (Medicaid) card.

b) The adoptive family shall be notified that their new resident state Compact Administrator has been requested to issue a Medicaid card, and the child's Illinois Medicaid card shall remain valid until the Department is notified that a medical assistance card has been issued by the new resident state.

c) In the event that a family relocates to a state that is not signatory to ICAMA, the Illinois Compact Administrator shall request that the Medicaid Administrator of the resident state issue a medical assistance (Medicaid) card, and shall provide all reasonable assistance to the family to obtain Medicaid assistance. The Illinois Compact Administrator shall notify the family that a request has been made to their resident state's Medicaid unit to issue their Medicaid card.

d) When a family notifies the Department of their relocation to another state in which the child is ineligible for Medicaid, the Department shall provide the family written instructions regarding how the Department will continue to reimburse medical care after the family

## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

## NOTICE OF ADOPTED AMENDMENTS

moves out-of-state.

(Source: Added at 23 Ill. Reg. 524533 effective MAY 1 1999)

## Section 328.140 Relocation of Adopted Children from ICAMA Party State into Illinois

a) The Interstate Compact Administrator in the ICAMA party state will notify the Illinois Interstate Compact Administrator that a family with whom his or her state has an adoption assistance agreement has moved or plans to move to Illinois, and request that the Illinois Compact Administrator issue an Illinois medical card on behalf of a child who relocates to Illinois.

b) The Illinois Compact Administrator shall request the Department of Public Aid to issue an Illinois Medicaid card to the family. The Illinois Interstate Compact Administrator shall notify the Compact Administrator of the former resident state when the Illinois Medicaid card has been issued.

(Source: Added, at 23 Ill. Reg. 524533, effective MAY 1 1999)

## DEPARTMENT OF HUMAN SERVICES

## NOTICE OF ADOPTED REPEALER

- 1) Heading of the Part: Public Information, Rulemaking, Department Organization
- 2) Code Citation: 2 Ill. Adm. Code 1175
- 3) Section Numbers:
- |              |                 |
|--------------|-----------------|
| 1175.50      | Adopted Action: |
| 1175.75      | Repealed        |
| 1175.100     | Repealed        |
| 1175.200     | Repealed        |
| 1175.210     | Repealed        |
| 1175.220     | Repealed        |
| 1175.230     | Repealed        |
| 1175.240     | Repealed        |
| 1175.250     | Repealed        |
| 1175.260     | Repealed        |
| 1175.270     | Repealed        |
| 1175.280     | Repealed        |
| 1175.290     | Repealed        |
| 1175.700     | Repealed        |
| 1175.710     | Repealed        |
| 1175.720     | Repealed        |
| 1175.App. A  | Repealed        |
| 1175.App. B  | Repealed        |
| 1175.Table.A | Repealed        |
| 1175.Table.B | Repealed        |
| 1175.Table.C | Repealed        |
| 1175.Table.D | Repealed        |
| 1175.Table.E | Repealed        |
- 4) Statutory Authority: Implementing and authorized by Sections 2 (f), (h), and (i) of the Disabled Persons Rehabilitation Act [20 ILCS 2405] and Section 5-15 of The Illinois Administrative Procedure Act [5 ILCS 100].
- 5) Effective Date of Repealer: April 12, 1999
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this repealer contain incorporations by reference? No
- 8) A copy of the adopted repealer, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposal Published in Illinois Register:

October 16, 1998, 22 Ill. Reg. 18168

## DEPARTMENT OF HUMAN SERVICES

## NOTICE OF ADOPTED REPEALER

- 10) Has JCRR Issued a Statement of Objections to this Repealer? No
- 11) Difference(s) between proposal and final version: none
- 12) Have all the changes agreed upon by the agency and JCRR been made as indicated in the agreement letter issued by JCRR? No recommended changes
- 13) Will this rule replace an Emergency Rule currently in effect? No
- 14) Are there any amendments pending on this Part? Yes
- | Section Numbers | Proposed Action | Illinois Register Citation |
|-----------------|-----------------|----------------------------|
| 1175.50         | New             | 22 Ill. Reg. 18183         |
| 1175.75         | New             | 22 Ill. Reg. 18183         |
| 1175.100        | New             | 22 Ill. Reg. 18183         |
| 1175.200        | New             | 22 Ill. Reg. 18183         |
| 1175.210        | New             | 22 Ill. Reg. 18183         |
| 1175.220        | New             | 22 Ill. Reg. 18183         |
| 1175.230        | New             | 22 Ill. Reg. 18183         |
| 1175.240        | New             | 22 Ill. Reg. 18183         |
| 1175.700        | New             | 22 Ill. Reg. 18183         |
| 1175.710        | New             | 22 Ill. Reg. 18183         |
| 1175.720        | New             | 22 Ill. Reg. 18183         |
- 15) Summary and Purpose of Repealer: Part 1175 of former legacy agency DORS is being repealed and replaced with Part 1175 DHS.
- 16) Information and answers to questions regarding this adopted rule shall be directed to:

Ms. Susan Weir, Bureau Chief  
Bureau of Administrative Rules and Procedures  
Department of Human Services  
100 South Grand Avenue East  
3rd Floor, Harris Bldg.  
Springfield, Illinois 62762  
Telephone number: (217) 785-9772

The full text of Adopted Repealer begins on the next page:

## DEPARTMENT OF HUMAN SERVICES

## NOTICE OF ADOPTED RULES

1) Heading of the Part: Public Information, Rulemaking, Department Organization

2) Code Citation: 2 Ill. Adm. Code 1175

3) Section Numbers: Adopted Action:

1175-50 New Rule  
1175-75 New Rule  
1175-100 New Rule  
1175-200 New Rule  
1175-210 New Rule  
1175-220 New Rule  
1175-230 New Rule  
1175-240 New Rule  
1175-700 New Rule  
1175-710 New Rule  
1175-111.A New Rule

4) Statutory Authority: Implementing and authorized by the Department of Human Services Act [20 ILCS 1305].

5) Effective Date of Rule: April 12, 1999

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rule contain incorporations by reference? No

8) A copy of the adopted rules, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.

9) Notice of Proposal Published in Illinois Register: October 16, 1998, 22 Ill. Reg. 18183

10) Has JCAR Issued a Statement of Objections to these Rules? No

11) Difference(s) between proposal and final version: None

12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes

13) Will this rule replace an Emergency Rule currently in effect? No

14) Are there any amendments pending on this Part? No

15) Summary and Purpose of Rule(s): The Part titled "Public Information, Rulemaking, Department Organization" has been identified as overlapping rules inherited by DHS from the six legacy agencies. Changes to this rule

## DEPARTMENT OF HUMAN SERVICES

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will combine terms and definitions used in the various prototypes.

16) Information and answers to questions regarding this adopted rule shall be directed to:

Ms. Susan Weir, Bureau Chief  
Bureau of Administrative Rules and Procedures  
Department of Human Services  
100 South Grand Avenue East  
3rd Floor, Harris Bldg.  
Springfield, Illinois 62762  
(217) 785-9772

The full text of Adopted Rule(s) begins on the next page:

## DEPARTMENT OF HUMAN SERVICES

## NOTICE OF ADOPTED RULES

## TITLE 21. GOVERNMENTAL ORGANIZATION

## SUBTITLE D: CODE DEPARTMENTS

## CHAPTER XX: DEPARTMENT OF HUMAN SERVICES

## PART 1175

## PUBLIC INFORMATION, RULEMAKING, DEPARTMENT ORGANIZATION

## SUBPART A: PUBLIC INFORMATION

Section  
1175.50 Public Information Materials  
1175.75 Fee Schedule  
1175.100 Additional Sources of Information

## SUBPART B: RULEMAKING

Section  
1175.200 Definitions  
1175.210 Recommendations for DHS Administrative Rules Development  
1175.220 Review of Recommended Rulemaking  
1175.230 Rule Development  
1175.240 Rule Approval

## SUBPART C: DEPARTMENT ORGANIZATION

Section  
1175.700 Secretary  
1175.710 Staffing

## ILLUSTRATION A Organizational Chart

AUTHORITY: Implementing and authorized by the Department of Human Services Act (20 ILCS 1305).

SOURCE: Adopted at 8 Ill. Reg. 9117, effective June 15, 1984; amended at 8 Ill. Reg. 16838, effective September 14, 1984; amended at 10 Ill. Reg. 20744, effective December 2, 1986; amended at 13 Ill. Reg. 8604, effective May 23, 1989; recodified from Department of Mental Health and Developmental Disabilities to Department of Human Services at 21 Ill. Reg. 9327; old Part repealed **APR 12 1989**. **21 ILCS 1175.5** - effective

## SUBPART A: PUBLIC INFORMATION

## Section 1175.50 Public Information Materials

- a) The Department of Human Services (DHS) shall maintain a variety of

## DEPARTMENT OF HUMAN SERVICES

## NOTICE OF ADOPTED RULES

## public information materials describing DHS services and programs.

- b) These public information materials are available to the public in or through all DHS offices.

## Section 1175.75 Fee Schedule

- a) The Department shall provide up to 20 pages of materials free of charge. For requests for records exceeding 20 pages, the Department shall charge \$.25 per page. Checks for these materials should be made payable to the Department of Human Services, Division of Communications.
- b) Copies of the Department's Manuals and Handbooks may be purchased from the Department for a reasonable fee. In cases where it is determined to be in the public interest to release requested manuals or handbooks there will be no charge. The fees are:
- Manuals - \$15 and an annual rate of \$3
- Handbooks - \$20 and an annual rate of \$3
- c) Illinois State government agencies and legislative boards and commissions may receive one free copy of Department manuals on request. All additional copies shall be charged for at the rates established in subsection (b).
- d) Requests for Department manuals shall be made in writing to:

Bureau of Administrative Rules and Procedures  
Harris II, 3rd Floor  
100 S. Grand Ave. East  
Springfield, Illinois 62762  
Telephone: (217) 785-9772

## Section 1175.100 Additional Sources of Information

- a) Specific requests for information regarding DHS services and programs may be directed to:

Division of Communications  
Department of Human Services  
Harris II, 3rd Floor  
100 South Grand Ave. East  
Springfield, Illinois 62762

- b) Questions relating to eligibility for DHS programs or services should be directed to the local DHS field office.

## SUBPART B: RULEMAKING

## Section 1175.200 Definitions

"Advisory Councils" means statutorily created councils.



## DEPARTMENT OF HUMAN SERVICES

## NOTICE OF ADOPTED RULES

"DHS" means the Illinois Department of Human Services.

"IAPA" means the Illinois Administrative Procedure Act [5 ILCS 100].

"Liaison" means a designated DHS staff person responsible for coordinating activities and communications between DHS and an Advisory Council.

"Secretary" means Secretary of DHS.

**Section 1175.210 Recommendations for DHS Administrative Rules Development**

a) Recommendations for rule development may be made by:

- 1) DHS staff,
- 2) DHS Advisory Councils, and/or
- 3) members of the public.

b) Recommendations for rule development must be made in writing and submitted to Chief, Bureau of Administrative Rules and Procedures, Harris II, 3rd Floor, 100 S. Grand Ave. East, Springfield IL 62762.

- 1) DHS staff must submit recommendations through the chain of command.

2) DHS Advisory Councils may make recommendations for rulemaking to the Secretary through the DHS liaison.

- 3) Members of the public may submit recommendations to:

Department of Human Services  
Bureau of Administrative Rules and Procedures  
Harris II, 3rd Floor  
100 South Grand Ave. East  
Springfield, Illinois 62762

c) Each recommendation must include:

- 1) a copy of the current rule (if applicable);
- 2) the suggested text of the proposed rule; and
- 3) a statement of reasons supporting the recommendation, including the purpose and effect of the recommendation.

**Section 1175.220 Review of Recommended Rulemaking**

a) All recommendations for suggested rulemaking will be reviewed by designated DHS staff.

b) The reviewer may return the recommendation to the originator with a request for more information or because it lacks substance.

c) Recommendations considered appropriate shall be forwarded to the Bureau of Administrative Rules and Procedures (ARP) for further action.

**Section 1175.230 Rule Development**

## DEPARTMENT OF HUMAN SERVICES

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The provisions of the Illinois Administrative Procedure Act (IAPA) shall be followed in proposing, amending and/or adopting a new rule.

**Section 1175.240 Rule Approval**

All proposed rulemaking must receive final approval by the Secretary prior to filing with the Secretary of State in compliance with the IAPA [5 ILCS 100].

**SUBPART C: DEPARTMENT ORGANIZATION****Section 1175.700 Secretary**

The Secretary of the Department of Human Services is appointed by the Governor of Illinois in accordance with Section 1-15 of the Department of Human Services Act [20 ILCS 1305/1-15].

**Section 1175.710 Staffing**

a) Staff reporting directly to the Secretary include:

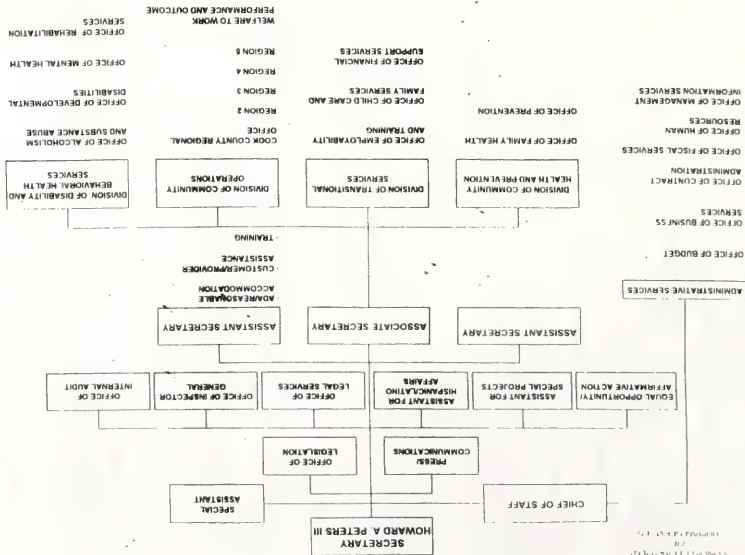
- 1) Chief of Staff
- 2) Special Assistant
- 3) Administrative Assistants - Chicago and Springfield
- 4) Assistant Secretary(ies)
- 5) Associate Secretary
- 6) Press/Communications
- 7) Office of Legislation
- 8) EEO/Affirmative Action
- 9) Assistant for Special Projects
- 10) Assistant for Hispanic/Latino Affairs
- 11) Office of Legal Services
- 12) Office of Inspector General
- 13) Office of Internal Audit

b) Staff reporting to the Secretary via the Chief of Staff include:

- 1) Chief's Staff
  - A) Budget
  - B) Business Services
  - C) Contract Administration
  - D) Fiscal Services
  - E) Human Resources
  - F) Management Information Services
- 2) Service Bureaus
  - A) Community Health and Prevention
  - B) Bureau of Transitional Services
  - C) Bureau of Community Operations
  - D) Bureau of Disability and Behavioral Health Services
- c) Organizational Chart, 2 Ill. Adm. Code 1175, Illustration A depicts the organizational structure of the Department of Human Services.

DEPARTMENT OF HUMAN SERVICES  
NOTICE OF ADOPTED RULES

## Section 1175. Illustration A



DEPARTMENT OF HUMAN SERVICES  
NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Related Program Provisions
- 2) Code Citation: 89 Ill. Adm. Code 117
- 3) Section Numbers: Adopted Action:  
117.53 Amendment
- 4) Statutory Authority: Implementing Article III, IV and VI and authorized by Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/Art. III, IV and VI, and 12-13].
- 5) Effective Date of Rulemaking: April 19, 1999
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain incorporations by reference? No
- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposal Published in Illinois Register: July 31, 1998 (22 Ill. Reg. 14060)
- 10) Has JCAR issued a Statement of Objections to these amendments? No
- 11) Differences(s) between proposal and final version: The following changes were made in the text of the proposed amendments:
  1. In Section 117.53(d), "are" was changed to "is" and "provided for" was changed to "covered by".
  2. The following sentence was added at the end of Section 117.53(d):  
"When one vendor is requesting payment for both funeral and burial expenses, the payment up to \$2000 can be accepted for each the funeral services and the burial services."
  - 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes
  - 13) Will this rulemaking replace an emergency rule currently in effect? No
  - 14) Are there any amendments pending on this Part? No
  - 15) Summary and Purpose of Rulemaking:

## DEPARTMENT OF HUMAN SERVICES

## NOTICE OF ADOPTED AMENDMENTS

expenses from a non-responsible person or organization. The purpose of this rulemaking is to allow a funeral home or a cemetery to accept a payment in an amount not to exceed \$2,000, from a person or organization not legally responsible for a deceased client, to cover expenses of services or merchandise that are not required to be provided for the Department's payment. A non-responsible person can currently be reimbursed when he or she provides proof of payment of funeral and burial expenses. With this change, a funeral home or cemetery could accept payment from the non-responsible person or organization without it affecting the amount of the Department's payment to them.

These amendments will allow the client's family to upgrade the funeral or burial services by paying the funeral home or cemetery for services or merchandise not covered by the Department's payment. This rulemaking will ease the manner of billing and collecting payment for funeral and burial expenses of a client when there are resources available that will not affect the Department's payment. As a result of this rulemaking, payment up to \$2,000 by a non-responsible person or organization for services or merchandise that are not required to be provided for the Department's payment will not affect the amount of the vendor payment.

16) Information and questions regarding this adopted amendment shall be directed to:

Mrs. Susan Weir, Bureau Chief  
Bureau of Administrative Rules and Procedures  
Department of Human Services  
100 South Grand Avenue East  
3rd Floor, Harris Bldg.  
Springfield, Illinois 62762  
(217)785-9772

The full text of the Adopted Amendments begins on the next page:

## DEPARTMENT OF HUMAN SERVICES

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TITLE 89: SOCIAL SERVICES  
CHAPTER IV: DEPARTMENT OF HUMAN SERVICES  
SUBCHAPTER 44: DISPOSITORY, COUNSEL, ESTATESHIP AND SPECIAL ACT  
MUTUAL COMPANIES  
SUBCHAPTER B: ASSISTANCE PROGRAMS

## PART 117

## RELATED PROGRAM PROVISIONS

Section	
117.1	Incorporation By Reference
117.10	Payee for Financial Assistance
117.11	Issuance of Cash Assistance Benefits
117.12	Client Training for the Electronic Benefits Transfer (EBT) System
117.13	Replacement of the EBT Card
117.15	Reinstatement Upon Agreement to Cooperate
117.20	Replacement of Missing Warrants
117.30	Withholding of Rent (Repeated)
117.40	Recovery of Interim Assistance - Aid to the Aged, Blind or Disabled and General Assistance
117.50	Funerals and Burials
117.51	Funeral Home Services
117.52	Burial Expenses
117.53	Payment to Vendor(s)
117.54	Claims for Reimbursement
117.55	Submittal of Claims
117.60	Substitute Parental Care/Supplemental Child Care - AFDC, MABD and GA Family Cases
117.70	Charge for Replacement of Photo ID Cards (Repeated)
117.80	Direct Deposit of Recipients' Warrants
117.90	State Income Tax Match
117.91	New Hire Match

AUTHORITY: Implementing Articles III, IV and VI and authorized by Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/Arts. III, IV and VI, and 12-13].

SOURCE: Filed and effective December 30, 1977; amended at 2 Ill. Reg. 31, p. 68, effective August 3, 1978; amended at 3 Ill. Reg. 38, p. 258, effective September 20, 1979; amended at 3 Ill. Reg. 41, p. 167, effective October 1, 1979; codified at 7 Ill. Reg. 5195; amended at 7 Ill. Reg. 16111, effective November 22, 1983; amended at 9 Ill. Reg. 3726, effective March 13, 1985; amended at 9 Ill. Reg. 4526, effective March 20, 1985; amended at 9 Ill. Reg. 8733, effective May 29, 1985; amended at 9 Ill. Reg. 10779, effective July 5, 1985; amended at 9 Ill. Reg. 16914, effective October 16, 1985; amended at 11 Ill. Reg. 4759, effective March 13, 1987; amended at 12 Ill. Reg. 2985, effective January 13, 1988; amended at 12 Ill. Reg. 13608, effective August 15, 1988; amended at 12 Ill. Reg. 14296, effective August 30, 1988; amended at 13

## DEPARTMENT OF HUMAN SERVICES

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Ill. Reg. 3936, effective March 10, 1989; amended at 14 Ill. Reg. 780, effective January 1, 1990; amended at 14 Ill. Reg. 9488, effective June 1, 1990; amended at 15 Ill. Reg. 13533, effective August 1, 1991; amended at 16 Ill. Reg. 16644, effective October 23, 1992; emergency amendment at 17 Ill. Reg. 2368, effective February 8, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 8191, effective May 24, 1993; amended at 18 Ill. Reg. 3746, effective February 28, 1994; amended at 18 Ill. Reg. 7403, effective April 29, 1994; amended at 19 Ill. Reg. 1103, effective January 26, 1995; amended at 19 Ill. Reg. 10702, effective July 7, 1995; emergency amendment at 19 Ill. Reg. 15267, effective November 1, 1995, for a maximum of 150 days; amended at 20 Ill. Reg. 877, effective January 1, 1996; amended at 20 Ill. Reg. 5706, effective March 30, 1996; emergency amendment at 20 Ill. Reg. 10381, effective July 23, 1996, for a maximum of 150 days; amended at 21 Ill. Reg. 395, effective December 20, 1996; amended at 21 Ill. Reg. 7759, effective June 4, 1997; emergency amendment at 21 Ill. Reg. 8677, effective July 1, 1997, for a maximum of 150 days; recodified from the Department of Public Aid to the Department of Human Services at 21 Ill. Reg. 9322; amended at 21 Ill. Reg. 15591, effective November 28, 1997; amended at 22 Ill. Reg. 16251, effective September 1, 1998; amended at 22 Ill. Reg. 18951, effective October 1, 1998; amended at 23 Ill. Reg. 3243, effective APR 19 1999.

## Section 117.53 Payment to Vendor(s)

- a) If no person has agreed to pay the total cost of funeral and burial charges, the Department will pay the vendor the actual costs of the funeral or burial, or the maximum allowable amount for each service, whichever is less, provided the amounts available from the below identified sources are deducted from the Department's standard:
  - 1) The decedent's assets and available resources and the anticipated amounts of any death benefits available to the decedent's estate.
  - 2) Amounts paid and/or arranged to be paid by a decedent's legally responsible relative(s). A legally responsible relative is expected to pay funeral and burial expenses unless financially unable to do so. required to apply any insurance or other available death benefit received as a beneficiary.
- b) Amounts available from the above sources are to be applied first to the cemetery charges, and then to funeral charges.
- c) The value of a casket and/or vault purchased after the person's death by a non-responsible person or organization shall not affect the amount of the vendor payment.
- d) Payment up to \$2000 by a non-responsible person or organization for services or merchandise that is not required to be covered by the Department's payment shall not affect the amount of the vendor payment. When one vendor is requesting payment for both funeral and burial expenses, the payment up to \$2000 can be accepted for each the funeral services and the burial services.

## DEPARTMENT OF HUMAN SERVICES

## NOTICE OF ADOPTED AMENDMENTS

(Source: Amended at 23 Ill. Reg. 5263, effective APR 19 1999.)



## DEPARTMENT OF NATURAL RESOURCES

## NOTICE OF WITHDRAWAL OF PROPOSED AMENDMENTS

- 1) Heading of the Part: General Definitions
- 2) Code Citation: 62 Ill. Adm. Code 1701
- 3) Section Number:  
1701.Appendix A  
Action:  
Withdrawal
- 4) Date Notice of Proposed Amendments Published in the Illinois Register:  
December 4, 1998; 22 Ill. Reg. 20666

5) Reason for the Withdrawal: The proposed amendments were drafted in response to federal rules promulgated by the Office of Surface Mining. The federal rules implement the portion of the Energy Policy Act of 1992 that amended the Surface Mining Control and Reclamation Act. The Surface Mining Control and Reclamation Act is the federal law after which Illinois' surface mining and reclamation program is modeled. The purpose of the proposed rules was to implement changes at the State level similar to those made at the federal level. However, the rules were not a mirror image of the federal rules. The Office of Surface Mining, which oversees Illinois' program and must approve all rule changes, has notified the Department that it will not approve the proposed rules as written. Thus, the Department is withdrawing these proposed amendments.

## DEPARTMENT OF NATURAL RESOURCES

## NOTICE OF WITHDRAWAL OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Permanent Program Performances Standards-Underground Mining Operations
- 2) Code Citation: 62 Ill. Adm. Code 1817
- 3) Section Number:  
1817.41  
1817.121  
Action:  
Withdrawal  
Withdrawal
- 4) Date Notice of Proposed Amendments Published in the Illinois Register:  
December 4, 1998 22 Ill. Reg. 20695

5) Reason for the Withdrawal: The proposed rules were drafted in response to federal rules promulgated by the Office of Surface Mining. The federal rules implement the portion of the Energy Policy Act of 1992 that amended the Surface Mining Control and Reclamation Act. The Surface Mining Control and Reclamation Act is the federal law after which Illinois' surface mining and reclamation program is modeled. The purpose of the proposed rules was to implement changes at the state level similar to those made at the federal level. However, the rules were not a mirror image of the federal rules. The Office of Surface Mining, which oversees Illinois' program and must approve all rule changes, has notified the Department that it will not approve the proposed rules as written. Thus, the Department is withdrawing these proposed amendments.

## DEPARTMENT OF NATURAL RESOURCES

## NOTICE OF WITHDRAWAL OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Underground Mining Permit Applications-Minimum Requirements for Reclamation and Operation Plan
- 2) Code Citation: 62 Ill. Adm. Code 1784
- 3) Section Number:  
1784.14  
1784.20
- 4) Date Notice of Proposed Amendments Published in the Illinois Register:  
December 4, 1998 22 Ill. Reg. 20708

5) Reason for the Withdrawal: The proposed rules were drafted in response to federal rules promulgated by the Office of Surface Mining. The federal rule implement the portion of the Energy Policy Act of 1992 that amended the Surface Mining Control and Reclamation Act. The Surface Mining Control and Reclamation Act is the federal law after which Illinois' surface mining and reclamation program is modeled. The purpose of the proposed rules was to implement changes at the state level similar to those made at the federal level. However, the rules were not a mirror image of the federal rules. The Office of Surface Mining, which oversees Illinois' program and must approve all rule changes, has notified the Department that it will not approve the proposed rules as written. Thus, the Department is withdrawing these proposed amendments.

## DEPARTMENT OF REVENUE

## NOTICE OF PUBLIC INFORMATION

1. Statute requiring agency to publish information concerning Private Letter Rulings in the Illinois Register:

Name of Act: Illinois Department of Revenue Sunshine Act  
Citation: 20 ILCS 2515/1

2. Summary of information:

Index of Department of Revenue sales tax Private Letter Rulings and General Information Letters issued for the Fourth Quarter of 1998. Private letter rulings are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. Private letter rulings are binding on the Department only as to the taxpayer who is the subject of the request for ruling. (See 86 Ill. Adm. Code 1200.110) General information letters are issued by the Department in response to written inquiries from taxpayers, taxpayer representatives, business, trade, industrial associations or similar groups. General information letters contain general discussions of tax principles or applications. General information letters are designed to provide general background information on topics of interest to taxpayers. General information letters do not constitute statements of agency policy that apply, interpret, or prescribe tax laws administered by the Department. General information letters may not be relied upon by taxpayers in taking positions with reference to tax issues and create no rights for taxpayers under the Taxpayers' Bill of Rights Act. (See 86 Ill. Adm. Code 1200.120)

The letters are listed numerically, are identified as either a General Information Letter or a Private Letter Ruling and are summarized with a brief synopsis under the following subjects:

Agents	Manufacturing Machinery
Agricultural Producers and Products	& Equipment
Assessments	Medical Appliances
Automobile Renting Tax	Institutions
Bingo	Motor Fuel Tax
Books and Records	Motor Vehicles
Bulk Sales	Newsprint & Ink
C.O.A.D.	Nexus
Certificate of Registration	Nonprofit Institutions
Charitable Games	Occasional Sale
Cigarette Tax	Oil Field Equipment
Claims for Credit	Penalties
Coal Fueled Devices	Pollution Control Facilities
Coal Mining Equipment	Prepaid Sales Tax
Coins & Precious Metals	Products of Miscellaneous
Computer Software	Property Tax
	Public Utility Taxes

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Construction Contractors  
 Cooperative Associations  
 Delivery Charges  
 Distillation Machinery  
 Drug Tax Stamps  
 Drugs  
 Enterprise Zones  
 Exempt Organizations  
 Farm Machinery & Equipment  
 Federal Excise Tax  
 Financial Institutions  
 Food  
 Food, Drugs & Medical Appliances  
 Governmental Bodies  
 Graphic Arts  
 Gross Receipts  
 High Impact Business  
 Hotel Operators' Tax  
 Interest  
 Interstate Commerce  
 Itinerant Vendors  
 Invested Capital Tax  
 Leasing  
 Liquor Tax  
 Local Taxes  
 Mandatory Service Charges  
 Manufacturer's Purchase Credit  
 Manufacturers

Real Estate Transfer Tax  
 Repairs  
 Replacement Vehicle Tax  
 Request for Information  
 Returns  
 Rolling Stock Exemption  
 Sale at Retail  
 Sale for Resale  
 Sale of Service  
 Service Occupation Tax  
 Signature  
 Special Order  
 Statute of Limitations  
 Tax Collection  
 Tax Increment Financing  
 Tax Rate  
 Telecommunications Excise Tax  
 Temporary Storage  
 Trade-Ins  
 Tire User Fee  
 Trade-In  
 Use Tax  
 Vehicle Use Tax  
 Vendors

Copies of the ruling letters themselves are available for inspection and may be purchased for a minimum of \$1.00 per opinion plus 50¢ per page for each page over one. Copies of the ruling letters may be downloaded free of charge from the Department's World Wide Web site at [www.revenue.state.il.us/](http://www.revenue.state.il.us/).

The annual index of Sales and Excise Tax letter rulings (all four quarters) is available for \$3.00.

## 3. Name and address of person to contact concerning this information:

Margaret Forth  
 Legal Services Office  
 101 West Jefferson Street  
 Springfield, Illinois 62794  
 Telephone: (217) 782-6996

## DEPARTMENT OF REVENUE

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## BOOKS AND RECORDS

ST 98-0436-GIL 12/31/1998 Every person engaged in the business of selling tangible personal property at retail in this State shall keep records and books of all sales and purchases of tangible personal property. See 86 Ill. Adm. Code 130.801. (This is a GIL.)

## CERTIFICATE OF REGISTRATION

ST 98-0358-GIL 11/30/1998 It is unlawful for any person to engage in the business of selling tangible personal property at retail in this State without a certificate of registration from the Department. See 35 ILCS 120/2a. (This is a GIL.)

ST 98-0361-GIL 11/30/1998 Taxpayers who have been authorized to file annual returns, and whose tax collections exceed the amounts that would qualify them for continued status as annual filers, may contact the Department's Central Registration Division and request monthly filing status. See 86 Ill. Adm. Code Sections 130.502 and 130.510 (This is a GIL.)

ST 98-0389-GIL 12/08/1998 Certificates of registration issued under the Retailers' Occupation Tax Act are valid for a period of 5 years. See, 86 Ill. Admin. Code 130.701. (This is a GIL.)

## CIGARETTE TAX

ST 98-0363-GIL 11/30/1998 Every distributor of cigarettes, who is required to procure a license under this Act, shall keep within Illinois, at his licensed address, complete and accurate records of cigarettes held, purchased, manufactured, brought in or caused to be brought in from without the State, and sold, or otherwise disposed of. See 35 ILCS 130/11. (This is a GIL.)

ST 98-0383-GIL 12/08/1998 "Cigarette" is defined in the Cigarette Tax Act as "[a]ny roll for smoking made wholly or in part of tobacco irrespective of size or shape and whether or not such tobacco is flavored, adulterated

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or mixed with any other ingredient, and the wrapper or cover of which is made of paper or any other substance or material except tobacco." 35 ILCS 130/1 (1996 State Bar Edition). (This is a GIL.)

## CLAIMS FOR CREDIT

ST 98-0314-GIL 10/14/1998 Claims for credit and refunds are only available when persons establish that they paid tax to the Department as a result of a mistake of fact or law. See, 86 Ill. Admin. Code 130.1501. (This is a GIL.)

ST 98-0374-GIL 12/08/1998 Only persons who have actually paid taxes to the Department can file claims for credit. See 86 Ill. Admin. Code 130.1501. (This is a GIL.)

## COIN-OPERATED AMUSEMENT DEVICES (C.O.A.D.)

ST 98-0409-GIL 12/14/1998 Generally, mechanical rides are considered amusement devices under the Coin-Operated Amusement Device and Redemption Machine Tax Act, and are subject to an annual license tax of \$15. See, 86 Ill. Admin. Code 460.101. (This is a GIL.)

## COMPUTER SOFTWARE

ST 98-0322-GIL 10/19/1998 The application of the Retailers' Occupation Tax to sales of computer software is set forth at 86 Ill. Admin. Code 130.1935. (This is a GIL.)

ST 98-0345-GIL 11/10/1998 In general, maintenance agreements that cover computer software and hardware are treated the same as maintenance agreements for other types of tangible personal property. See 86 Ill. Admin. Code 130.1935. (This is a GIL.)

ST 98-0370-GIL 12/02/1998 If transactions for the licensing of computer software meet all of the criteria provided in 86 Ill. Admin. Code 130.1935(a)(1), neither the transfer of the software or the subsequent software updates will be subject to Retailers' Occupation Tax.

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(This is a GIL.)

ST 98-0388-GIL 12/08/1998 The Department's regulations related to sales of computer software is set out at 86 Ill. Admin. Code 130.1935. (This is a GIL.)

ST 98-0417-GIL 12/15/1998 Generally, sales of "canned" computer software are taxable retail sales in Illinois. See 86 Ill. Admin. Code 130.1935. (This is a GIL.)

ST 98-0418-GIL 12/16/1998 If transactions for the licensing of computer software meet all of the criteria provided in Section 130.1935(a)(1), neither the transfer of the software or the subsequent software updates will be subject to Retailers' Occupation Tax. (This is a GIL.)

ST 98-0448-GIL 12/31/1998 Charges for training, telephone assistance, installation and consultation are exempt if they are separately stated from the selling price of canned software. See Section 130.1935. (This is a GIL.)

## CONSTRUCTION CONTRACTORS

ST 98-0017-PLR 11/05/1998 Contractors purchasing tangible personal property for incorporation into real estate owned by an exempt entity are exempt from Use Tax. In claiming the exemption they must provide the exemption identification number of the entity owning the real estate and other information described in the Department's regulation. See 130.2075(d). (This is a PLR.)

ST 98-0324-GIL 10/19/1998 Persons from other states who act as construction contractors in Illinois by permanently affixing tangible personal property to real estate owe Illinois Use Tax on the cost price of that property. See, 86 Ill. Admin. Code 1940 and 2075. (This is a GIL.)

ST 98-0344-GIL 11/09/1998 Persons who permanently affix tangible personal property to real estate act as construction contractors and incur Use Tax liability on their cost price of tangible personal property they physically



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incorporate into reality. See 86 Ill. Adm. Code 130.1940. (This is a GIL.)

ST 98-0355-GIL 11/12/1998 The specific tax liability of modular or manufactured home dealers depends upon whether they act as retailers or construction contractors in their transactions. See 86 Ill. Adm. Code 130.2075. (This is a GIL.)

ST 98-0406-GIL 12/14/1998 In Illinois, construction contractors are deemed end users of tangible personal property purchased for incorporation into real property. See 86 Ill. Adm. Code 130.1940 and 130.2075. (This is a GIL.)

ST 98-0423-GIL 12/16/1998 In Illinois, construction contractors are deemed end users of tangible personal property purchased for incorporation into real property. See 86 Ill. Adm. Code 130.1940. (This is a GIL.)

ST 98-0425-GIL 12/18/1998 In Illinois, construction contractors are deemed end users of tangible personal property purchased for incorporation into real property. See 86 Ill. Adm. Code 130.1940. (This is a GIL.)

ST 98-0447-GIL 12/31/1998 Persons who take tangible personal property and permanently affix it to real estate act as construction contractors and incur Use Tax on their cost price of tangible personal property that they physically incorporate into reality. See 86 Ill. Adm. Code 130.1940. (This is a GIL.)

## DELIVERY CHARGES

ST 98-0021-PLR 12/31/1998 An itemized invoice signed by a purchaser can be considered a contract reflecting the intention of both the purchaser and the seller that unloading/stockpiling charges and freight charges are contracted for separate and apart from the selling price of the tangible personal property being sold. As such, the charges for unloading/stockpiling and freight are not includable in the gross receipts subject to Retailers' Occupation Tax. (This is a PLR.)

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## ENTERPRISE ZONES

ST 98-0453-GIL 12/31/1998 The enterprise zone building materials exemption allows retailers located in the municipality or unincorporated area of a county that has established an enterprise zone to make tax-free sales of building materials that will be incorporated into real estate located in the enterprise zone. 86 Ill. Adm. Code 130.1951. (This is a GIL.)

## EXEMPT ORGANIZATIONS

ST 98-0340-GIL 11/09/1998 This letter discusses the documentation necessary to claim exemptions when retailers may sell tangible personal property to exclusively religious, charitable, or educational organizations. See 86 Ill. Adm. Code 130.2005. (This is a GIL.)

ST 98-0366-GIL 11/30/1998 Organizations that make application to the Department of Revenue and are determined to be exclusively religious, educational, or charitable, receive an exemption identification number (an "E" number). See 86 Ill. Adm. Code 130.2007. (This is a GIL.)

ST 98-0390-GIL 12/08/1998 Organizations that make application to the Department and are determined to be exclusively religious, educational, or charitable, receive an exemption identification number (an "G" number). See 86 Ill. Adm. Code 130.2007. (This is a GIL.)

ST 98-0429-GIL 12/28/1998 Organizations that have "g" numbers may engage in a limited amount of retail selling without incurring Retailers' Occupation Tax liability. These limited amounts of selling are described in 86 Ill. Adm. Code 130.2005(a)(2) through (a)(4). (This is a GIL.)

ST 98-0446-GIL 12/31/1998 Organizations that make application to the Department and are determined to be exclusively religious, educational, or charitable receive an exemption identification number ("E" number). See 86 Ill. Adm. Code 130.2007. (This is a GIL.)

ST 98-0450-GIL 12/31/1998 In order to qualify for sales tax exempt

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status in Illinois as an educational organization, the organization must offer courses that constitute systematic instruction in useful branches of learning by methods common to public schools. See 86 Ill. Adm. Code 130.2005. (This is a GIL.)

ST 98-0454-GIL 12/31/1998 Generally, if exempt organizations engage in ongoing selling activities, such as little league concession stands or sales of items in a thrift shop run by a church, they must register with the Department as retailers, file returns, and remit tax. See 86 Ill. Adm. Code 130.2005. (This is a GIL.)

## FARM MACHINERY &amp; EQUIPMENT

ST 98-0329-GIL 10/21/1998 Under the Retailers' Occupation Tax Act, the farm machinery and equipment exemption is available for sales of machinery and equipment used or leased for use primarily (over 50% of the time) in production agriculture or for use in State or federal agricultural programs. See 86 Ill. Adm. Code 130.305. (This is a GIL.)

ST 98-0403-GIL 12/14/1998 Purchasers that claim the farm machinery and equipment exemption are required to provide the certification or blanket certification described in 86 Ill. Adm. Code 130.305(n). (This is a GIL.)

ST 98-0439-GIL 12/31/1998 In order for a transaction to qualify for the Farm Machinery & Equipment exemption, a purchaser must intend to use the item being purchased primarily in production agriculture or in State or federal agricultural programs. See 86 Ill. Adm. Code 130.305. (This is a GIL.)

## FOOD

ST 98-0350-GIL 11/12/1998 With respect to food for human consumption which is to be consumed off the premises where it is sold, Retailers' Occupation Tax is imposed at the rate of 1%. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

ST 98-0352-GIL 11/12/1998 The manner in which food is taxed depends upon the nature of the establishment that is selling

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the food. Delicatessens, markets, dairies, bakeries, an other establishments that sell food items primarily (more than 50%) in quantities greater than individual sized servings incur tax at the lower 1% rate plus applicable local taxes. See 86 Ill. Adm. Code 130.310(d)(3). (This is a GIL.)

ST 98-0434-GIL 12/30/1998 In general, nutritional bars and powdered protein supplement mixes are considered food that is subject to the low rate of tax, assuming that they are purchased for consumption off the premises where purchased. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

ST 98-0449-GIL 12/31/1998 Food that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) is taxed at the rate of 1%. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

ST 98-0451-GIL 12/31/1998 Food that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) is taxed at the rate of 1%. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

## FOOD, DRUGS &amp; MEDICAL APPLIANCES

ST 98-0419-GIL 12/16/1998 A medicine or drug is "any pill, powder, potion, salve, or other preparation intended by the manufacturer for human use and which purports on the label to have medicinal qualities." See Section 130.310(c)(1). (This is a GIL.)

## GOVERNMENTAL BODIES

ST 98-0426-GIL 12/28/1998 Illinois retailers may accept U.S. Government Bank Cards in sales to the U.S. Government and its agencies without requiring an Illinois exemption number. See generally, 86 Ill. Admin. Code 130.2080. (This is a GIL.)

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dealers gross receipts that are subject to Retailers' Occupation Tax liability. See, 86 Ill. Admin. Code 130.401. (This is a PUR.)

ST 98-0427-GIL 12/28/1998 When the legal incidence of a tax is on the consumer, it is not considered to be part of the "selling price" of the tangible personal property being sold for the purpose of calculating Retailers' Occupation Tax. See 86 Ill. Admin. Code 130.435(a)(1). (This is a GIL.)

HOTEL OPERATORS' TAX

ST 98-0378-GIL 12/08/1998 Section 3 of the Hotel Operators' Occupation Tax Act, 35 ILCS 145/1 et seq., states that, "the tax is not imposed upon gross rental receipts for which the hotel operator is prohibited from obtaining reimbursement for the tax from the customer by reason of a federal treaty." 35 ILCS 145/3(d). (This is a GIL.)

ST 98-0412-GIL 12/15/1998 The Hotel Operators' Occupation Tax Act imposes a tax upon persons engaged in the business of renting, leasing or letting rooms in a hotel at the rate of 5% of 94% of the gross rental receipts from such renting, leasing or letting. See 35 ILCS 145/3. (This is a GIL.)

ST 98-0438-GIL 12/31/1998 The Hotel Operators' Occupation Tax Act imposes a tax upon persons engaged in the business of renting, leasing or letting rooms in a hotel. See 86 Ill. Admin. Code 480.101. (This is a GIL.)

INTERSTATE COMMERCE

ST 98-0437-GIL 12/31/1998 Gross receipts are not subject to Retailers' Occupation Tax liability from a sale in which the seller is obligated, under the terms of an agreement with the purchaser, to make delivery of the property from a point in this State to a point outside this State, not to be returned to this State, provided that such delivery is actually made. See, 86 Ill. Admin. Code 130.605. (This is a GIL.)

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GRAPHIC ARTS

ST 98-0336-GIL 11/04/1998 The purchase of tangible personal property that is transferred by a serviceman to a service customer may result in either Service Occupation Tax liability or Use Tax liability for the serviceman. See, 86 Ill. Admin. Code 140.101. (This is a GIL.)

ST 98-0376-GIL 12/08/1998 Machinery and equipment used primarily in graphic arts production may be purchased free from Retailers' Occupation Tax. See 86 Ill. Admin. Code 130.325. (This is a GIL.)

ST 98-0396-GIL 12/11/1998 Under the Graphic Arts Machinery and Equipment Exemption, machinery and equipment used primarily in graphic arts production may be purchased free from Retailers' Occupation Tax liability. See 86 Ill. Admin. Code 130.325. (This is a GIL.)

ST 98-0428-GIL 12/28/1998 The graphic arts machinery and equipment exemption extends to machinery and equipment used primarily (over 50%) in graphic arts production. "Graphic arts production" means printing by one or more of the common processes or graphic arts production services as those processes and services are defined in Major Group 27 of the U.S. Standard Industrial Classification Manual. See 86 Ill. Admin. Code 130.325. (This is a GIL.)

GROSS RECEIPTS

ST 98-0018-PUR 11/13/1998 The full amount of gross receipts from a retail sale are subject to tax even if a retailer chooses to accept payment through the use of credit cards or debit cards and the retailer does not receive the full amount of the payment due to service charges or other fees levied by the credit or debit card company. See, 86 Ill. Admin. Code 130.401. (This is a GIL.)

ST 98-0020-PUR 12/18/1998 Service fees and commissions paid to auto dealers for the sale of vehicles are part of those

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## LEASING

ST 98-0015-PLR 10/01/1998 Although Illinois lessors under true lease agreements are normally the users of items they purchase for rental purposes, with a resulting Use Tax liability (86 Ill. Adm. Code 130.2010), this letter discusses a situation where a tax-exempt organization may purchase rental items tax-free. See 86 Ill. Adm. Code 130.2010. (This is a PLR.)

ST 98-0016-PLR 10/15/1998 Under Illinois law, lessors incur Use Tax liability on their cost price of tangible personal property purchased for rental purposes under true leases. See 86 Ill. Adm. Code 130.2010. (This is a PLR.)

ST 98-0334-GIL 10/28/1998 Lessors of tangible personal property under true leases in Illinois, are deemed end users of the property to be leased. See the enclosed copy of 86 Ill. Adm. Code 130.220. (This is a GIL.)

ST 98-0353-GIL 11/12/1998 Lessors of tangible personal property under true leases in Illinois, are deemed end users of the property to be leased. See 86 Ill. Adm. Code 130.220. (This is a GIL.)

ST 98-0368-GIL 12/01/1998 Except for automobiles leased for a period of one year or less, lessors of tangible personal property in Illinois under true leases are considered to be the end users of the property to be leased, and the lessors incur Use Tax liability on the lessors' cost price of the property. See, 86 Ill. Admin. Code 130.220. (This is a GIL.)

ST 98-0371-GIL 12/04/1998 For purposes of the Illinois sales tax laws, lessors of tangible personal property under true leases in Illinois, are deemed end users of the property to be leased. See 86 Ill. Adm. Code 130.220. The only exception is the lessor of automobiles under lease terms of one year or less. (This is a GIL.)

ST 98-0391-GIL 12/08/1998 Lease agreements that contain purchase options that are equal to the fair market value of

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the tangible personal property at the end of the lease term are considered true leases, and the lessors incur Use Tax liability on their cost price of tangible personal property purchased for rental purposes. See 86 Ill. Adm. Code 130.2010. (This is a GIL.)

ST 98-0424-GIL 12/17/1998 Lessors of tangible personal property under true leases in Illinois, are deemed end users of the property to be leased. See 86 Ill. Adm. Code 130.220. (This is a GIL.)

## LOCAL TAXES

ST 98-0338-GIL 11/09/1998 If a purchase order is accepted in a local jurisdiction that imposes a local tax, that tax will be incurred. See 86 Ill. Adm. Code 270.115(b). (This is a GIL.)

ST 98-0342-GIL 11/09/1998 The location at which the purchase order is accepted determines the proper tax rate. Absent clear proof to the contrary, the Department will assume that retailers have accepted the purchase order at the place of business at which the retailers received the purchase order (retailers' location). In the absence of acceptance of a purchase order in Illinois, the location of the sale is considered to be where the inventory from which the order is filled is maintained in the State. See 86 Ill. Adm. Code 250.115. (This is a GIL.)

## MANUFACTURER'S PURCHASE CREDIT

ST 98-0312-GIL 10/09/1998 Manufacturer's Purchase Credit may be used to satisfy Use Tax or Service Use Tax liability that is incurred on the purchase of production related tangible personal property that does not qualify for the manufacturing machinery and equipment exemption. See, 86 Ill. Admin. Code 130.331. (This is a GIL.)

ST 98-0315-GIL 10/15/1998 Taxpayers whose purchases qualify for the manufacturer's purchase credit must maintain records that identify, as to each purchase of production related tangible personal property on which the



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purchaser used manufacturer's purchase credit, the vendor (including, if applicable, either the vendor's purchase number or Federal Employer Identification Number), the purchase price, and the amount of manufacturer's purchase credit used on each purchase. See 86 Ill. Adm. Code 130.331. (This is a GIL.)

ST 98-0325-GIL 10/19/1998 The Manufacturer's Purchase Credit may be used to satisfy Use Tax or Service Use Tax liability incurred on the purchase of qualifying production related tangible personal property. See 86 Ill. Adm. Code 130.331. (This is a GIL.)

ST 98-0351-GIL 11/12/1998 Suppliers are not required to accept Manufacturer's Purchase Credit certifications after sales have taken place and the appropriate tax has been paid. See 86 Ill. Code 130.331. (This is a GIL.)

ST 98-0373-GIL 12/08/1998 Retailers and servicemen are not required to accept Manufacturer's Purchase Credit certifications after sales have taken place and the appropriate tax has been paid. See 86 Ill. Adm. Code 130.331. (This is a GIL.)

ST 98-0408-GIL 12/14/1998 Manufacturer's Purchase Credit is non-transferable and may not be used to satisfy the tax liability of any taxpayer other than the manufacturer (or graphic arts producer) that earned the credit. See, 86 Ill. Admin. Code 130.331. (This is a GIL.)

ST 98-0413-GIL 12/15/1998 Accumulated Manufacturer's Purchase Credit (APC) may be used to satisfy a manufacturer's or graphic arts producer's State Use Tax or Service

Use Tax liability on the purchase of production related tangible personal property. See 86 Ill. Adm. Code 130.331. (This is a GIL.)

ST 98-0416-GIL 12/15/1998 Purchasers of manufacturing machinery and equipment that qualifies for the manufacturing machinery and equipment exemption earn a credit in an amount equal to a fixed percentage of the tax which would have been incurred under the Use Tax or Service Use Tax. 35 ILCS 105/3-85; 35 ILCS 110/3-70. (This

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is a GIL.)

## MANUFACTURING MACHINERY &amp; EQUIPMENT

ST 98-0019-PLR 12/16/1998 In general, the Retailers' Occupation Tax does not apply to sales of machinery and equipment used primarily (over 50%) in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease. See 86 Ill. Adm. Code 130.330. (This is a PLR.)

ST 98-0339-GIL 11/09/1998 Machinery and equipment that are used primarily (over 50% of the time) in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease are exempt from Retailers' Occupation Tax. See 86 Ill. Adm. Code 130.330. (This is a GIL.)

ST 98-0347-GIL 11/10/1998 Manufacturing includes photoprocessing if the products of photoprocessing are sold. Machinery and equipment which would qualify for exemption includes, but are not limited to, developers, dryers, enlargers, mounting machines, roll film splicers, and film developing image makers. See 86 Ill. Adm. Code 130.330(b)(9). (This is a GIL.)

ST 98-0356-GIL 11/13/1998 The use of machinery or equipment in the preparation of food and beverages by a retailer for retail sales, i.e., restaurants, food service establishments, etc., is an activity that is generally not considered to be manufacturing. See 86 Ill. Adm. Code 130.330(d)(4)(I). (This is a GIL.)

## MEDICAL APPLIANCES

ST 98-0319-GIL 10/15/1998 A medical appliance is an item which is intended by its manufacturer for use in directly substituting for a malfunctioning part of the body. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

ST 98-0326-GIL 10/19/1998 A reduced tax rate of 1% is applied to medical and medical appliances. A medical appliance is defined as an item which is intended by its manufacturer for use in directly substituting for

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a malfunctioning part of the body. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

ST 98-0330-GIL 10/26/1998 A medical appliance is defined as an item which is intended by its manufacturer for use in directly substituting for a malfunctioning part of the body. See 86 Ill. Adm. Code 130.310(c). (This is a GIL.)

ST 98-0341-GIL 11/09/1998 Equipment that lifts and places a wheelchair into the trunk of a motor vehicle without modifying the vehicle generally does not qualify for the low rate of tax. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

ST 98-0381-GIL 12/08/1998 A medical appliance is defined as an item which is intended by its manufacturer for use in directly substituting for a malfunctioning part of the body. See part (c) of Section 130.310. (This is a GIL.)

ST 98-0404-GIL 12/14/1998 Medicines and medical appliances are not taxed at the normal rate of 6.25%. These items are taxed at a lower rate of 1%. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

## MISCELLANEOUS

ST 98-0337-GIL 11/05/1998 This letter discusses taxation of electronic commerce transactions. See 86 Ill. Adm. Code 130.1935. (This is a GIL.)

ST 98-0382-GIL 12/08/1998 Sales of discount cards, which enable purchasers to take advantage of exclusive discounts, are sales of intangibles and therefore are not subject to Retailers' Occupation Tax on gross receipts from those sales. (This is a GIL.)

ST 98-0392-GIL 12/10/1998 This letter discusses numerous issues regarding Retailers' Occupation Tax/Use Tax and Service Occupation Tax/Service Use Tax. See 86 Ill. Adm. Code Parts 130 and 140. (This is a GIL.)

ST 98-0401-GIL 12/11/1998 This letter discusses sales tax on membership fees and magazines, shipping and handling

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charges. See 86 Ill. Adm. Code Sections 130.2105 and 130.415. (This is a GIL.)

ST 98-0445-GIL 12/31/1998 This letter discusses how employee meals are taxed. See 86 Ill. Adm. Code 130.2050. (This is a GIL.)

ST 98-0452-GIL 12/31/1998 This letter answers a number of questions regarding sales of food and telecommunications in Illinois. See 86 Ill. Adm. Code 130.310 and 495.110. (This is a GIL.)

## NEWSPRINT &amp; INK

ST 98-0354-GIL 11/12/1998 Sales of magazines are not subject to Illinois sales tax. See 86 Ill. Adm. Code 130.2105 (a)(2). (This is a GIL.)

ST 98-0365-GIL 11/30/1998 While sellers of books, sheet music, and phonograph records incur Retailers' Occupation Tax liability when they sell those items to purchasers for use or consumption and not for resale, sales of newspapers and magazines are not subject to tax. See 86 Ill. Adm. Code 130.2105. (This is a GIL.)

## NEXUS

ST 98-0357-GIL 11/13/1998 This letter discusses the issue of nexus. See Quill v. North Dakota, 112 S. Ct. 1902 (1992). (This is a GIL.)

ST 98-0379-GIL 12/08/1998 A "retailer" maintaining a place of business in Illinois is required to register with the State as an Illinois Use Tax collector. See 86 Ill. Adm. Code 150.201 and 150.801. (This is a GIL.)

ST 98-0380-GIL 12/08/1998 This letter discusses the issue of nexus. See Quill v. North Dakota, 112 S. Ct. 1902 (1992). (This is a GIL.)

ST 98-0384-GIL 12/08/1998 This letter discusses nexus and drop shipments. See 86 Ill. Adm. Code 150.201(i). (This is a GIL.)

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ST 98-0393-GIL 12/11/1998 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL.)

ST 98-0395-GIL 12/11/1998 A "retailer maintaining a place of business in Illinois", as that term is defined in 86 Ill. Adm. Code 150.201(i), is required to register with the State as an Illinois Use Tax collector. See 86 Ill. Adm. Code 150.801. (This is a GIL.)

ST 98-0397-GIL 12/11/1998 An out-of-State retailer falling under the definition of a "retailer maintaining a place of business in this State is required to register with the State as an Illinois Use Tax collector. See 86 Ill. Adm. Code 150.801. (This is a GIL.)

ST 98-0399-GIL 12/11/1998 A "retailer maintaining a place of business in Illinois", as that term is defined in 86 Ill. Adm. Code 150.201(i), is required to register with the State as an Illinois Use Tax collector. See 86 Ill. Adm. Code 150.801. (This is a GIL.)

ST 98-0407-GIL 12/14/1998 Determinations regarding sales tax nexus are normally very fact dependent. This letter contains a general discussion of nexus in Illinois. See 86 Ill. Adm. Code 150.201(i). (This is a GIL.)

ST 98-0414-GIL 12/15/1998 The definition of a "retailer maintaining a place of business in Illinois" is described in 86 Ill. Adm. Code 150.201(i). This type of retailer is required to register with the State as an Illinois Use Tax collector. See 86 Ill. Adm. Code 150.801. (This is a GIL.)

ST 98-0430-GIL 12/28/1998 An out-of-State retailer falling under the definition of a "retailer maintaining a place of business in this State is required to register with the State as an Illinois Use Tax collector. See 86 Ill. Adm. Code 150.801. (This is a GIL.)

## POLLUTION CONTROL FACILITIES

ST 98-0331-GIL 10/26/1998 No transactions are exempt on the basis of the pollution control exemption unless

certifications are obtained as described in 86 Ill. Adm. Code 130.335(a) of the Department's rules. (This is a GIL.)

ST 98-0377-GIL 12/08/1998 In general, air purification and filtration equipment can qualify for the pollution control exemption so long as the primary purpose is treating or disposing of pollutants in the air which if remained in the air without such treatment or disposal would be offensive to human, plant, or animal life or to property. See 86 Ill. Adm. Code 130.335. (This is a GIL.)

ST 98-0440-GIL 12/31/1998 Equipment which is used for the primary purpose of reducing or eliminating pollution can qualify for the Pollution Control Facilities exemption. Equipment which is used primarily to provide an economic benefit cannot qualify for the exemption. See 86 Ill. Adm. Code 130.335. (This is a GIL.)

## PUBLIC UTILITY TAXES

ST 98-0311-GIL 10/07/1998 The Electricity Excise Tax is not imposed with respect to any use of electricity by business enterprises certified under Section 9-222.1 of the Public Utilities Act, as amended, to the extent of such exemption and during the time specified by the Department of Commerce and Community Affairs. See, 35 ILCS 640/2-4(c). (This is a GIL.)

ST 98-0313-GIL 10/09/1998 Other than for non-residential customers that have properly elected to become self-assessing purchasers, the Electricity Excise Tax is collected from the customers by delivering suppliers who maintain a place of business in this State. See, 35 ILCS 640/2-7. (This is a GIL.)

ST 98-0320-GIL 10/16/1998 Each delivering supplier that is required or authorized to collect Electricity Excise Tax must file a return with the Department on or before the 15th day of each month for the preceding calendar month. See, 35 ILCS 620/2-9. (This is a GIL.)

ST 98-0327-GIL 10/19/1998 Beginning August 1, 1998, the Electricity

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**Excise Tax** is imposed upon the privilege of using in this State electricity purchased for use or consumption and not for resale, other than by municipal corporations owning and operating a local transportation system for public service. See, 35 ILCS 640/1 et seq. (This is a GIL.)

**ST 98-0333-GIL** 10/27/1998 Nonresidential taxpayers under the Electricity Excise Tax Law may elect to become self-assessing purchasers on their electricity accounts. See, 35 ILCS 640/2-10. (This is a GIL.)

**ST 98-0335-GIL** 11/04/1998 This letter rescinds part of a previous letter and advises that self-assessing purchasers under the Electricity Excise Tax Law should report any aggregate purchase prices of electricity in the month in which that information becomes available. See, 35 ILCS 640/2-11. (This is a GIL.)

**ST 98-0367-GIL** 12/01/1998 This letter discusses Energy Assistance Charges and Renewable Energy Resources and Coal Technology Development Assistance Charges. See, Public Act 90-561. (This is a GIL.)

**ST 98-0385-GIL** 12/08/1998 Nonresidential taxpayers under the Electricity Excise Tax Law may elect to become self-assessing purchasers on their electricity accounts. See, 35 ILCS 640/2-10. (This is a GIL.)

**ST 98-0386-GIL** 12/08/1998 The Electricity Excise Tax Law became effective August 1, 1998. This tax is imposed upon the privilege of using in this State electricity purchased for use or consumption and not for resale, other than by municipal corporations owning and operating a local transportation system for public service. See, 35 ILCS 640/1 et seq. (This is a GIL.)

## ROLLING STOCK EXEMPTION

**ST 98-0332-GIL** 10/27/1998 The rolling stock exemption is applicable to equipment or parts only if they become a component part of qualifying rolling stock and to equipment which, though not physically incorporated, is dedicated to a particular qualifying carrier and

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participates directly in the transportation process. See 86 Ill. Adm. Code 130.340. (This is a GIL.)

**ST 98-0359-GIL** 11/30/1998 This letter answers questions about the rolling stock exemption. See 86 Ill. Adm. Code 130.340. (This is a GIL.)

## SALE AT RETAIL

**ST 98-0360-GIL** 11/30/1998 The sale of motorcycles and mopeds is subject to the Retailers' Occupation Tax. See 35 ILCS 120/1 et seq. (This is a GIL.)

**ST 98-0369-GIL** 12/02/1998 Persons who engage in the business of selling items, such as custom cabinets, that serve substantially the same function as stock or standard items of tangible personal property which are sold at retail incur Retailers' Occupation Tax liability when selling such items (with or without installation by the seller) to purchasers for use or consumption and not for resale whether the seller produces such items on special order for the purchaser. See 86 Ill. Adm. Code 130.2140. (This is a GIL.)

**ST 98-0422-GIL** 12/16/1998 Retailers of motor vehicles are required to file Form ST-556, Sales Tax Transaction Reporting Return, for all motor vehicles the retailer sells, along with the proper amount of tax due, with the Department not later than 20 days after the day of delivery of the motor vehicle that is sold. See 35 ILCS 120/3. (This is a GIL.)

**ST 98-0431-GIL** 12/28/1998 Military personnel are not exempt from taxation in Illinois. See 86 Ill. Adm. Code 130.101. (This is a GIL.)

**ST 98-0432-GIL** 12/29/1998 This letter rescinds Sunshine Letter 96-0243 and advises that if an interior designer sells merchandise in addition to furnishing his services, he incurs Retailers' Occupation Tax liability on the receipts from his sale of the merchandise involved. See 86 Ill. Adm. Code 130.101. (This is a GIL.)

**ST 98-0456-GIL** 12/31/1998 Generally, seminar, training session, or



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continuing education providers incur Retailers' Occupation Tax on the gross receipts from sales in Illinois of seminar, training, or continuing education manuals such as workbooks, reference books, and outlines. (This is a GIL.)

## SALE FOR RESALE

ST 98-0316-GIL 10/15/1998 If companies purchase tangible personal property for resale, they must present a valid Certificate of Resale to their suppliers. See 86 Ill. Adm. Code 130.1405. (This is a GIL.)

ST 98-0323-GIL 10/19/1998 Effective August 1, 1997, nonresaleable tangible personal property sold to food and beverage vendors, including persons engaged in the business of operating restaurants, cafeterias or drive-ins, is a sale for resale when it is transferred to customers in the ordinary course of business as part of the sale of food or beverages and is used to deliver, package, or consume food or beverages, regardless of where consumption of the food or beverage occurs. See 86 Ill. Adm. Code 130.2070(b)(3). (This is a GIL.)

ST 98-0348-GIL 11/12/1998 The information required on a Certificate of Resale is set out at 86 Ill. Adm. Code 130.1405 (b). (This is a GIL.)

ST 98-0387-GIL 12/08/1998 In order to document the fact that their sales to purchasers are sales for resale, retailers are obligated to obtain valid Certificates of Resale from their purchasers. See, 86 Ill. Adm. Code 130.1405. (This is a GIL.)

ST 98-0398-GIL 12/11/1998 In order to document that transactions are sales for resale, retailers should obtain Certificates of Resale from their customers that contain the information required by 86 Ill. Adm. Code 130.1405. (This is a GIL.)

ST 98-0411-GIL 12/16/1998 Sellers of containers to purchasers who sell tangible personal property contained in such containers to others are deemed to make sales of such containers to purchasers for purposes of resale if

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the purchasers of such containers transfer the ownership of the containers to their customers together with the ownership of the tangible personal property contained in such containers. See 86 Ill. Adm. Code 130.2070. (This is a GIL.)

ST 98-0420-GIL 12/16/1998 Whether labels can be purchased tax exempt as sales for resale depends upon whether the labels can be considered part of the packaging. See 86 Ill. Adm. Code 130.2070 for information regarding when packaging materials and containers may be purchased without incurring tax liability. (This is a GIL.)

## SALE OF SERVICE

ST 98-0415-GIL 12/15/1998 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL.)

ST 98-0435-GIL 12/31/1998 Sellers of personalized business calling cards, letterheads, envelopes, labels, name plates, badges, medallions and the like do not incur Retailers' Occupation Tax liability on their receipts from such sales because they are engaged in a service occupation in producing or procuring custom-ordered items that have no commercial value to others. If the items produced, however, have intrinsic usefulness and so have commercial value to persons other than the customer, they are subject to Retailers' Occupation Tax. See 86 Ill. Adm. Code 130.1995. (This is a GIL.)

ST 98-0455-GIL 12/31/1998 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred as an incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL.)

## SERVICE OCCUPATION TAX

ST 98-0321-GIL 10/16/1998 When tangible personal property is transferred incident to sales of service, Service Occupation Tax liability is incurred. See, 86 Ill.

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Admin. Code 140.101. (This is a GIL.)

ST 98-0328-GIL 10/20/1998 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL.)

ST 98-0364-GIL 11/30/1998 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL.)

ST 98-0375-GIL 12/08/1998 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL.)

ST 98-0405-GIL 12/14/1998 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL.)

ST 98-0433-GIL 12/30/1998 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL.)

ST 98-0444-GIL 12/31/1998 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL.)

## TELECOMMUNICATIONS EXCISE TAX

ST 98-0317-GIL 10/15/1998 The Telecommunications Excise Tax Act (35 ILCS 630/1 et seq.) ("Act") imposes a tax upon the act or privilege of originating or receiving interstate or intrastate telecommunications by a person in Illinois at the rate of 7% of the gross charges for telecommunications purchased at retail from a retailer. (This is a GIL.)

ST 98-0346-GIL 11/10/1998 The Telecommunications Excise Tax is imposed upon the act or privilege of originating or receiving intrastate or interstate telecommunications

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in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from retailers. 35 ILCS 630/3 (1994 State Bar Edition). This tax must be collected from persons by "retailers maintaining a place of business in Illinois." 35 ILCS 630/5 (1994 State Bar Edition). (This is a GIL.)

ST 98-0362-GIL 11/30/1998 The Telecommunications Excise Tax is imposed upon the act or privilege of originating or receiving intrastate or interstate telecommunications in Illinois at the rate of 7% (increased from 5%, effective January 1, 1998) of the gross charges for such telecommunications purchased at retail from retailers. See 86 Ill. Adm. Code Part 495. (This is a GIL.)

ST 98-0394-GIL 12/11/1998 Section 2(a) of the Telecommunications Excise Tax Act states that gross charges means the amount paid for the act or privilege of originating or receiving telecommunications in this State and for all services and equipment provided in connection therewith by a retailer. See 35 ILCS 630/2(a). (This is a GIL.)

ST 98-0400-GIL 12/11/1998 The Telecommunications Excise Tax is imposed upon the act or privilege of originating in this State or receiving in this State intrastate or interstate telecommunications by a person in this State at the rate of 7% of the gross charge for such telecommunications purchased at retail from a retailer by such person. 35 ILCS 630/3 and 35 ILCS 630/4. (This is a GIL.)

ST 98-0421-GIL 12/16/1998 The Telecommunications Excise Tax is imposed upon the act or privilege of originating or receiving intrastate or interstate telecommunications in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from retailers. See 86 Ill. Adm. Code 495. (This is a GIL.)

ST 98-0442-GIL 12/21/1998 "Rebates" do not generally reduce the amount of gross charges that are subject to Telecommunications Excise Tax liability. See 86 Ill. Admin. Code 495.100. (This is a GIL.)

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ST 98-0443-GIL 12/31/1998 This letter discusses how prepaid telephone cards are taxed under the telecommunications Excise Tax Act. See, 86 Ill. Admin. Code Part 495. (This is a GIL.)

## TOBACCO PRODUCTS TAX ACT

ST 98-0318-GIL 10/15/1998 86 Ill. Adm. Code 660.05 provides that the Tobacco Products Tax is "imposed upon the last distributor, as defined in Section 660.10, who sells tobacco products to a retailer or consumer in Illinois". (This is a GIL.)

## TRADE-INS

ST 98-0402-GIL 12/14/1998 To obtain a trade-in credit under Illinois law purchasers must trade in tangible personal property of like kind and character. See 86 Ill. Adm. Code 130.455. (This is a GIL.)

## USE TAX

ST 98-0349-GIL 11/12/1998 Out-of-State sellers who fall under the definition of a "retailer maintaining a place of business in this State" must register to collect Illinois Use Tax from Illinois customers and remit that tax to the Department. See 86 Ill. Adm. Code Sec. 150.201(i) and 801(c). (This is a GIL.)

ST 98-0372-GIL 12/07/1998 Retailers are prohibited from advertising or holding out that they will absorb the purchaser's Use Tax obligation. See 86 Ill. Adm. Code 150.515. (This is a GIL.)

ST 98-0441-GIL 12/31/1998 Section 2 of the Use Tax Act defines "Use" as the exercise by any person of any right or power over tangible personal property incident to the ownership of that property. See 35 ILCS 105/2. (This is a GIL.)

## VEHICLE USE TAX

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ST 98-0410-GIL 12/15/1998 Before a vehicle can be titled in Illinois, the Use Tax must be paid. See 86 Ill. Adm. Code 150.310 and 150.315. (This is a GIL.)

## VENDORS

ST 98-0343-GIL 11/09/1998 Unless the exemption for bulk sales of merchandise from vending machines for 1 cent applies, persons owning property that is contained in vending machines will generally incur Retailers' Occupation Tax on the gross receipts from sales of the property. See 86 Ill. Adm. Code 130.2135. (This is a GIL.)

JOINT COMMITTEE ON ADMINISTRATIVE RULES  
ILLINOIS GENERAL ASSEMBLY

## SECOND NOTICES RECEIVED

The following second notices were received by the Joint Committee on Administrative Rules during the period of April 13, 1999 through April 19, 1999 and have been scheduled for review by the Committee at its May 18, 1999 meeting in Springfield. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rule should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield IL 62706.

Second Notice Expires	Agency and Rule	Start Of First Notice	JCAR Meeting
5/30/99	Department of Human Services, Recipient Rights (59 Ill Adm Code 111)	11/6/98 22 Ill Reg 19490	5/18/99
5/30/99	Department of Human Services, General Assistance (89 Ill Adm Code 114)	1/8/99 23 Ill Reg 382	5/18/99
5/30/99	Department of Human Services, Standards and Licensure Requirements for Community- Integrated Living Arrangements (59 Ill Adm Code 115)	8/14/98 22 Ill Reg 14526	5/18/99
5/30/99	Department of Human Services, Voter Registration Program (89 Ill Adm Code 512)	11/6/98 22 Ill Reg 19504	5/18/99
5/30/99	Department of Human Services, Determination of Need (DON) and Resulting Service Cost Maximums (SCMs) (89 Ill Adm Code 679)	1/29/99 23 Ill Reg 1212	5/18/99
5/30/99	Department of Human Services, Repeal of Voter Registration Program (89 Ill Adm Code 880)	11/6/98 22 Ill Reg 19499	5/18/99
6/2/99	Pollution Control Board, Standards for New Solid Waste Landfills (35 Ill Adm Code 811)	1/4/99 23 Ill Reg 116	5/18/99
6/2/99	Pollution Control Board, Special Waste Hauling (35 Ill Adm Code 809)	1/4/99 23 Ill Reg 83	5/18/99

JOINT COMMITTEE ON ADMINISTRATIVE RULES  
ILLINOIS GENERAL ASSEMBLY

## SECOND NOTICES RECEIVED

6/2/99	Pollution Control Board, Special Waste Classifications (35 Ill Adm Code 808)	1/4/99 23 Ill Reg 78	5/18/99
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Rules acted upon during the calendar quarter from Issue 17 through Issue 29 are listed in the Issues Index by Title number, Part number and Issue number. For example, 50 Ill. Adm. Code 2500 published in Issue 1 will be listed as 50-2500-1. The letter "R" designates a rule that is being repealed. Inquiries about the Issues Index may be directed to the Administrative Code Division at 217-782-4414 or [jmaiale@cegate.sos.state.il.us](mailto:jmaiale@cegate.sos.state.il.us) (Internet address).

**PROPOSED**

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